

Introduction

Idaho Fiscal Facts is a pocket reference guide designed to provide legislators with convenient access to facts, figures and trends in Idaho's state budget, as well as selected information on state government programs, taxes, demographics and state rankings.

Though not a comprehensive fiscal report, **Idaho Fiscal Facts** will answer many frequently asked questions, in a format that is more accessible than would be found in a comprehensive fiscal publication. This booklet has been published annually since 1995.

Idaho Fiscal Facts is organized into three major sections:

- I. The **Revenues & Expenditures** section provides tables, graphs and narratives which outline the history, source and distribution of state revenues, as well as, statewide budget information.
- II. The **Functional Areas** section includes more detailed information on specific state agencies, programs and trends using ten-year comparisons.
- III. The **State Facts & Demographics** section includes more general information of statewide interest including population trends, Idaho rankings nationally, and an overview of the Legislative Branch of government.



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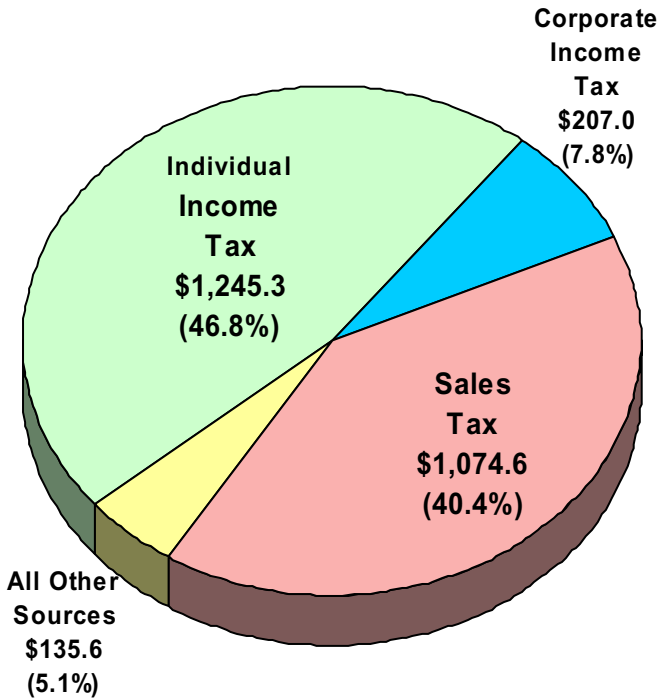
Section I

State Revenues & Expenditures

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FY 2007 General Fund Revenues

Revised Forecast Revenues* = \$2,662,490,000



General Fund Revenues (Millions)

| <u>By Revenue Source</u> | <u>FY 1997</u> | <u>FY 2007</u> | <u>Annual % Chg</u> | <u>Total % Chg</u> |
|--------------------------|------------------|------------------|---------------------|--------------------|
| Individual Income Tax | \$704.8 | \$1,245.3 | 5.9% | 76.7% |
| Corporate Income Tax | 122.4 | 207.0 | 5.4% | 69.2% |
| Sales Tax | 476.7 | 1,074.6 | 8.5% | 125.4% |
| All Other Sources | 88.0 | 135.6 | 4.4% | 54.2% |
| Revenues* | \$1,391.9 | \$2,662.5 | 6.7% | 91.3% |

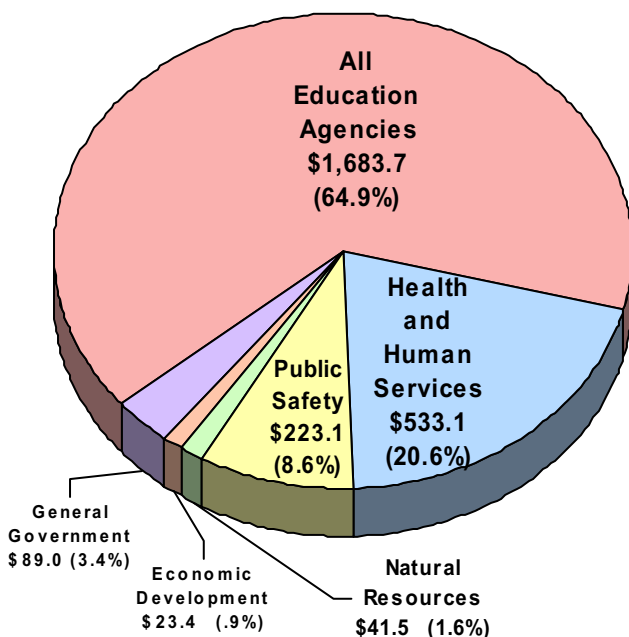
*Includes impact of H1 of 2006 Special Session

Annual % Chg is the annual compound rate at which the FY 1997 actual collections would have to change to reach the FY 2007 projections.

FY 2007 General Fund Appropriations

Appropriations* = \$2,593,723,500

Functional Areas of Government



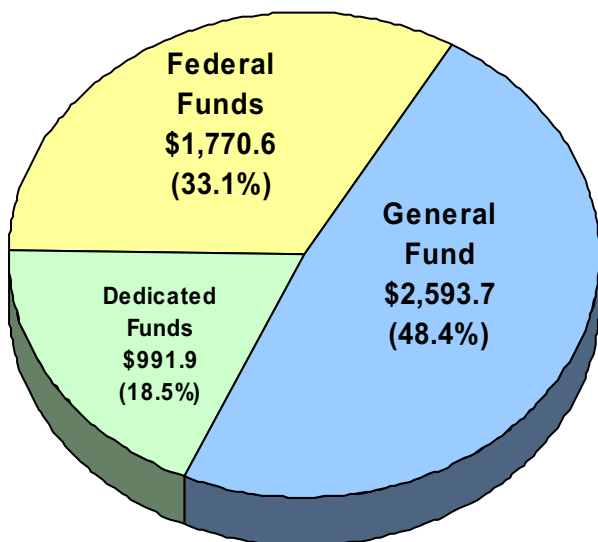
General Fund Appropriations (Millions)

| <u>By Functional Area</u> | <u>FY 1997</u> | <u>FY 2007</u> | <u>Annual % Chg</u> | <u>Total % Chg</u> |
|---------------------------|------------------|------------------|-------------------------|------------------------|
| All Education Agencies | \$961.9 | \$1,683.7 | 5.8% | 75.0% |
| Health and Human Services | 256.2 | 533.1 | 7.6% | 108.1% |
| Public Safety | 111.0 | 223.1 | 7.2% | 100.9% |
| Natural Resources | 25.8 | 41.5 | 4.9% | 60.8% |
| Economic Development | 6.9 | 23.4 | 13.0% | 238.6% |
| General Government | 50.9 | 89.0 | 5.8% | 74.9% |
| Appropriations* | \$1,412.7 | \$2,593.7 | 6.3% | 83.6% |

*Includes impact of H1 of 2006 Special Session

FY 2007 All Funds by Source

Total Sources = \$5,356,303,200



Sources of Revenue (Millions)

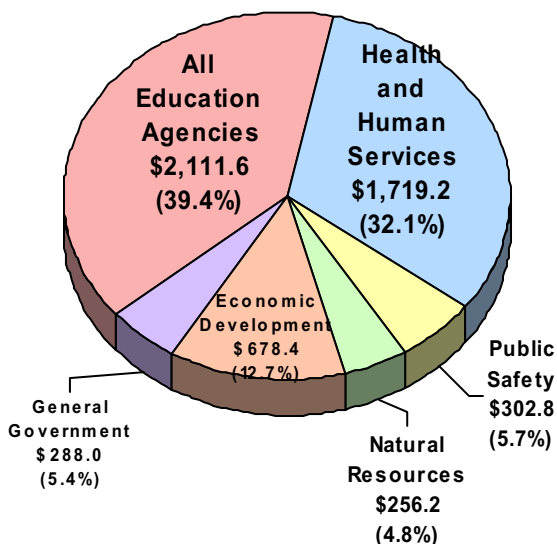
| <u>By Fund Source</u> | <u>FY 1997</u> | <u>FY 2007</u> | <u>Annual % Chg</u> | <u>Total % Chg</u> |
|-----------------------|------------------|------------------|-------------------------|------------------------|
| General Fund | \$1,412.7 | \$2,593.7 | 6.3% | 83.6% |
| Dedicated Funds | 590.6 | 991.9 | 5.3% | 68.0% |
| Federal Funds | 755.1 | 1,770.6 | 8.9% | 134.5% |
| Total Sources | \$2,758.3 | \$5,356.3 | 6.9% | 94.2% |

Totals may not add due to rounding

FY 2007 All Funds Appropriations

Total Appropriations = \$5,356,303,200

Functional Areas of Government



All Funds Appropriations (Millions)

| By Functional Area | FY 1997 | FY 2007 | Annual % Chg | Total % Chg |
|-----------------------------|------------------|------------------|--------------|--------------|
| All Education Agencies | \$1,166.2 | \$2,111.6 | 6.1% | 81.1% |
| Health and Human Services | 772.1 | 1,719.2 | 8.3% | 122.7% |
| Public Safety | 148.2 | 302.8 | 7.4% | 104.3% |
| Natural Resources | 118.2 | 256.2 | 8.0% | 116.7% |
| Economic Development | 393.8 | 678.4 | 5.6% | 72.3% |
| General Government | 159.9 | 288.0 | 6.1% | 80.2% |
| Total Appropriations | \$2,758.3 | \$5,356.3 | 6.9% | 94.2% |

Totals may not add due to rounding

General Fund 17-Year History

Original Appropriations from 1991 through 2007
(Dollars are expressed in millions)

| Fiscal Year | Public Schools | Higher Education | Health & Welfare* | Adult/Juv Correction | All Other Agencies | Total |
|--------------------------|----------------|------------------|-------------------|----------------------|--------------------|-----------|
| Original Appropriations* | | | | | | |
| 2007 | \$1,291.6 | \$243.7 | \$502.4 | \$178.0 | \$378.0 | \$2,593.7 |
| 2006 | \$987.1 | \$228.9 | \$457.7 | \$152.2 | \$355.0 | \$2,180.9 |
| 2005 | \$964.7 | \$223.4 | \$407.6 | \$142.8 | \$343.8 | \$2,082.3 |
| 2004 | \$943.0 | \$218.0 | \$375.8 | \$140.6 | \$326.7 | \$2,004.1 |
| 2003 | \$920.0 | \$213.6 | \$359.6 | \$145.0 | \$329.7 | \$1,967.9 |
| 2002 | \$933.0 | \$236.4 | \$358.0 | \$147.3 | \$369.6 | \$2,044.3 |
| 2001 | \$873.5 | \$215.0 | \$282.1 | \$123.2 | \$310.2 | \$1,804.0 |
| 2000 | \$821.1 | \$202.0 | \$270.7 | \$108.5 | \$272.4 | \$1,674.7 |
| 1999 | \$796.4 | \$192.9 | \$252.7 | \$106.4 | \$262.4 | \$1,610.8 |
| 1998 | \$705.0 | \$178.6 | \$236.6 | \$90.3 | \$228.4 | \$1,438.9 |
| 1997 | \$689.5 | \$178.0 | \$238.5 | \$78.6 | \$228.1 | \$1,412.7 |
| 1996 | \$664.0 | \$171.0 | \$224.3 | \$73.5 | \$216.0 | \$1,348.8 |
| 1995 | \$620.5 | \$164.5 | \$226.9 | \$50.3 | \$202.0 | \$1,264.2 |
| 1994 | \$528.0 | \$146.0 | \$192.5 | \$44.2 | \$173.9 | \$1,084.6 |
| 1993 | \$497.0 | \$139.0 | \$163.9 | \$37.5 | \$169.7 | \$1,007.1 |
| 1992 | \$487.5 | \$141.4 | \$146.9 | \$37.5 | \$174.1 | \$987.4 |
| 1991 | \$450.1 | \$133.3 | \$132.7 | \$32.3 | \$161.1 | \$909.5 |

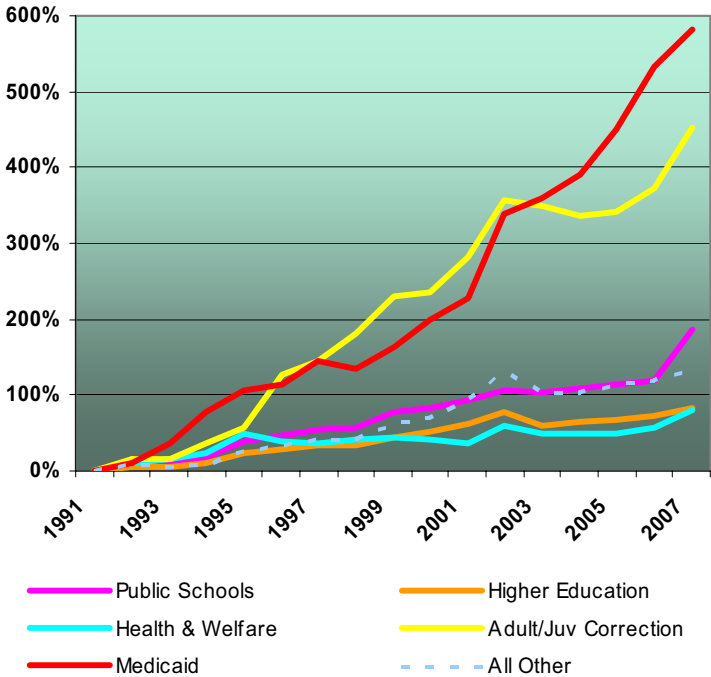
Percentage of Total

| | | | | | | |
|------|-------|-------|-------|------|-------|--------|
| 2007 | 49.8% | 9.4% | 19.4% | 6.9% | 14.6% | 100.0% |
| 2006 | 45.3% | 10.5% | 21.0% | 7.0% | 16.3% | 100.0% |
| 2005 | 46.3% | 10.7% | 19.6% | 6.9% | 16.5% | 100.0% |
| 2004 | 47.1% | 10.9% | 18.8% | 7.0% | 16.3% | 100.0% |
| 2003 | 46.8% | 10.9% | 18.3% | 7.4% | 16.8% | 100.0% |
| 2002 | 45.6% | 11.6% | 17.5% | 7.2% | 18.1% | 100.0% |
| 2001 | 48.4% | 11.9% | 15.6% | 6.8% | 17.2% | 100.0% |
| 2000 | 49.0% | 12.1% | 16.2% | 6.5% | 16.3% | 100.0% |
| 1999 | 49.4% | 12.0% | 15.7% | 6.6% | 16.3% | 100.0% |
| 1998 | 49.0% | 12.4% | 16.4% | 6.3% | 15.9% | 100.0% |
| 1997 | 48.8% | 12.6% | 16.9% | 5.6% | 16.1% | 100.0% |
| 1996 | 49.2% | 12.7% | 16.6% | 5.4% | 16.0% | 100.0% |
| 1995 | 49.1% | 13.0% | 17.9% | 4.0% | 16.0% | 100.0% |
| 1994 | 48.7% | 13.5% | 17.7% | 4.1% | 16.0% | 100.0% |
| 1993 | 49.3% | 13.8% | 16.3% | 3.7% | 16.9% | 100.0% |
| 1992 | 49.4% | 14.3% | 14.9% | 3.8% | 17.6% | 100.0% |
| 1991 | 49.5% | 14.7% | 14.6% | 3.6% | 17.7% | 100.0% |

* 2007 adjusted for H1 of 2006 Special Session. Juvenile Corrections moved from Health and Welfare to "Adult & Juv Corrections" in FY 1996 (1.5%), and the Department of Environmental Quality and Veterans Services moved to "All Other Agencies" in FY 2001 (.9%).

General Fund 17-Year Trend Comparison

General Fund Original Appropriations are expressed as a cumulative percentage change over FY 1991 levels



- ◆ By far, the largest budget increases in state government in the past seventeen years have been in the area of Medicaid and Adult & Juvenile Corrections with Medicaid growing by 582% and Corrections by 451%.
- ◆ As a consequence, the facing table shows that the percent of our General Fund going to Public Schools and Higher Education has decreased to accommodate Medicaid and Corrections.
- ◆ It is also important to note that the Department of Health and Welfare, without Medicaid, made up 8.8% of the state General Fund budget in 1991, but has since declined to 6.2% in 2007. So Medicaid growth is also squeezing other DHW expenditures.
- ◆ Medicaid made up 5.8% of the state General Fund budget in 1991. Today, that figure has grown to just over 15%.
- ◆ Corrections made up 3.6% of the state General Fund budget in 1991. It has since grown to 7.6% of the state budget in 2007; however, 1.5% is due to the inclusion of Juvenile Corrections beginning in FY 1996.

General Fund Revenues (\$ in Millions)

| Source | Actual | | | | |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | FY 1997 | FY 1998 | FY 1999 | FY 2000 | FY 2001 |
| Individual | | | | | |
| Income Tax | \$704.82 | \$776.19 | \$841.87 | \$960.16 | \$1,023.97 |
| % Change | 8.3% | 19.3% | 8.5% | 14.1% | 6.6% |
| Corporate | | | | | |
| Income Tax | \$122.36 | \$117.29 | \$95.44 | \$124.87 | \$141.53 |
| % Change | (19.5%) | (22.8%) | (18.6%) | 30.8% | 13.3% |
| Sales Tax | \$476.73 | \$496.81 | \$588.80 | \$627.50 | \$647.29 |
| % Change | 3.0% | 4.2% | 18.5% | 6.6% | 3.2% |
| Cigarette Tax | \$7.49 | \$7.48 | \$7.23 | \$7.30 | \$7.98 |
| Tobacco Tax | --- | --- | --- | --- | \$4.06 |
| Beer Tax | \$1.63 | \$1.62 | \$1.68 | \$1.75 | \$1.82 |
| Wine Tax | \$1.66 | \$1.80 | \$1.90 | \$1.96 | \$1.90 |
| Liquor Profits | \$4.95 | \$4.95 | \$4.95 | \$4.95 | \$4.95 |
| Product Taxes | \$15.73 | \$15.85 | \$15.76 | \$15.96 | \$20.71 |
| % Change | 1.0% | 1.8% | (0.6%) | 1.3% | 29.8% |
| Kilowatt-Hour | \$2.97 | \$3.24 | \$2.89 | \$2.77 | \$1.80 |
| Mine License | \$0.66 | \$0.96 | \$1.98 | (\$0.66) | \$0.12 |
| Treas Interest | \$18.24 | \$17.93 | \$18.69 | \$21.56 | \$22.30 |
| Judicial | \$4.71 | \$5.02 | \$5.13 | \$5.31 | \$5.49 |
| Insur. Premium | \$40.26 | \$42.85 | \$45.47 | \$46.43 | \$55.88 |
| State Police | \$1.14 | \$1.15 | \$1.16 | \$1.30 | \$1.22 |
| Sec of State | \$0.03 | \$0.03 | \$0.01 | \$0.02 | \$2.01 |
| Unclaimed Prop | \$0.83 | \$1.17 | \$1.59 | \$2.31 | \$5.81 |
| Estate Tax | --- | --- | --- | --- | \$35.81 |
| Ag Eq Exempt | --- | --- | --- | --- | --- |
| Other | \$3.38 | \$3.67 | \$5.66 | \$13.42 | \$20.71 |
| Misc. Revenue | \$72.22 | \$76.02 | \$82.58 | \$92.46 | \$151.15 |
| % Change | 3.8% | 9.3% | 8.6% | 12.0% | 63.5% |
| Total | | | | | |
| General Fund | \$1,391.86 | \$1,482.16 | \$1,624.45 | \$1,820.95 | \$1,984.65 |
| % Change | 3.0% | 6.5% | 9.6% | 12.1% | 9.0% |

Sources: Legislative Fiscal Reports & DFM General Fund Revenue Book

General Fund Revenues (\$ in Millions)

| <i>Actual</i> | | | | | <i>Forecast*</i> |
|------------------------------|---------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| FY 2002 | FY 2003 | FY 2004 | FY 2005 | FY 2006 | FY 2007 |
| \$835.85 (18.4%) | \$837.80 0.2% | \$902.13 5.4% | \$1,035.54 14.8% | \$1,216.49 17.5% | \$1,245.31 2.4% |
| \$76.30 (46.1%) | \$93.13 22.1% | \$103.02 3.8% | \$139.56 35.5% | \$194.13 39.1% | \$206.98 6.6% |
| \$657.12 1.5% | \$700.24 6.6% | \$886.08 26.5% | \$950.83 7.3% | \$880.77 (7.4%) | \$1,074.63 22.0% |
| \$8.00 | \$8.26 | \$30.04 | \$7.81 | \$7.98 | \$1.00 |
| \$4.31 | \$4.67 | \$5.49 | \$5.75 | \$6.16 | \$6.40 |
| \$1.88 | \$1.91 | \$1.96 | \$1.95 | \$1.99 | \$2.27 |
| \$1.88 | \$1.97 | \$2.14 | \$2.33 | \$2.43 | \$2.45 |
| \$4.95 | \$4.95 | \$4.95 | \$4.95 | \$4.95 | \$9.55 |
| \$21.02 1.5% | \$21.75 3.5% | \$44.57 109.6% | \$22.79 (48.9%) | \$23.50 3.1% | \$21.67 (7.8%) |
| \$1.79 | \$1.80 | \$1.83 | \$1.53 | \$2.29 | \$2.50 |
| \$0.82 | \$0.04 | \$0.07 | \$0.03 | \$0.27 | \$0.20 |
| \$11.30 | \$2.98 | \$4.97 | \$8.92 | \$18.12 | \$11.90 |
| \$5.19 | \$5.29 | \$4.98 | \$4.66 | \$4.79 | \$4.90 |
| \$55.37 | \$59.49 | \$62.77 | \$60.85 | \$60.37 | \$59.39 |
| \$1.36 | \$1.39 | \$1.61 | \$1.64 | \$1.72 | \$1.76 |
| \$2.03 | \$2.14 | \$2.39 | \$2.69 | \$3.02 | \$3.20 |
| \$0.88 | \$3.76 | \$3.69 | \$9.83 | \$1.99 | \$2.00 |
| \$7.59 | \$13.65 | \$4.43 | \$3.30 | \$1.11 | \$0.25 |
| (\$10.09) | (\$13.45) | (\$13.45) | --- | --- | --- |
| \$23.78 | \$20.49 | \$74.57 | \$25.53 | \$22.76 | \$27.81 |
| \$100.02 (33.8%) | \$97.58 (2.4%) | \$147.87 40.9% | \$118.98 (19.5%) | \$116.43 (2.1%) | \$113.91 (2.2%) |
| \$1,690.31 (14.8%) | \$1,750.50 3.6% | \$2,083.65 19.0% | \$2,267.70 8.8% | \$2,431.31 7.2% | \$2,662.50 9.5% |

* Revised DFM forecast August 2006 adjusted for H1 of Special Session

Current Budget Scenario

FY 2006:

Actual revenue collections exceeded the January 2005 executive forecast by \$202 million; leaving a cash balance of \$309.5 million as of June 20, 2006. Overall, the FY 2006 baseline increased by 7.2% over the previous year, exceeding the original estimate of 5.1% revenue growth.

When the Legislature adjourned in April they left an estimated \$120.5 million unspent to carry over as a beginning balance into FY 2007. Lawmakers were hoping to use the unspent balance as a safety net to extend the benefit of the 1% temporary sales tax, which expired in June 2005, for as long as possible, or at least until “normalized” ongoing revenues matched ongoing appropriations. Recent indications show that goal has been met. In addition, \$14.2M was spent on state employees and school teachers for a 1% one-time pay increase triggered by the prior year’s surplus, \$6.8M was provided to begin employee FY 2007 pay raises early, \$11.5M was transferred to the Economic Recovery Fund for “Experience Idaho,” and \$5M was transferred to the Public Education Stabilization Fund.

Buoyed by positive economic growth the Legislature transferred an additional \$70 million (H409) into the Budget Stabilization Fund. This was in addition to \$22.7 million that was transferred statutorily in July 2005.

REVENUES

| | |
|---|-------------------------|
| Beginning Balance | \$ 222,652,000 |
| FY 2006 Actual Revenue Collections | |
| 7.2% over FY 2005 | 2,431,311,400 |
| Transfers to Deficiency Warrants | (9,385,500) |
| Transfers to Budget Stabilization Fund | (92,676,900) |
| Transfer to Econ Rec Reserve Fund | (11,500,000) |
| Transfer to Public Ed Stab Fund | (5,000,000) |
| All other transfers and adjustments | (7,231,500) |
| TOTAL REVENUES | \$ 2,528,169,500 |

APPROPRIATIONS

| | |
|--|------------------|
| Actual Expenditures (Incl HW Reapprop) | \$ 2,218,667,600 |
|--|------------------|

| | |
|------------------------------|-----------------------|
| <u>ENDING BALANCE</u> | \$ 309,501,900 |
|------------------------------|-----------------------|

Current Budget Scenario

FY 2007:

The following table incorporates the impact of the Special Session held on August 25, 2006. House Bill 1 raised the sales tax to 6% effective on October 1, 2006; removed the maintenance & operations levy for public schools from the property tax rolls; transferred \$100 million to the Public Education Stabilization Fund; and increased the General Fund appropriation to public schools for FY 2007 by \$250.6 million.

The August revenue forecast for FY 2007 came in at 3.4%. Including original appropriations and H1 the new estimated ending balance is \$198.5 million. The increased growth in revenue in FY 2006 is triggering an unanticipated transfer to the Budget Stabilization Fund of over \$12.9 million in FY 2007. Spending for FY 2007 reflects a 5% increase over the final FY 2006 appropriation. Full funding was included for increases in employee health insurance; caseload, enrollment, and inflationary increases in Health & Welfare and Education; and 3% for permanent pay increases for all employees. Costs associated with inmate growth, which includes the construction of a 300-bed medium security prison were also covered in this budget.

REVENUES

| | |
|---|-----------------|
| Beginning Balance | \$ 309,501,900 |
| FY 2007 Revenue Estimate | |
| 3.4% over FY 2006 | 2,515,190,000 |
| Property Tax Relief Act Special Session | 147,310,000 |
| Repay Water Loan and H&W Reversion | 22,797,300 |
| Transfers to Pub Ed Stabilization Fund | (110,000,000) |
| Transfer to Pub School Facilities Fund | (24,000,000) |
| Other transfers to Ded Funds* | (57,781,800) |
| Total General Funds Available | \$2,803,017,400 |

APPROPRIATIONS

| | |
|--|------------------|
| Original FY 2007 Appropriations | \$ 2,343,077,800 |
| Reappropriations (Incl H&W) | 10,844,100 |
| Pub Schools H1 of 2006 Sp. Session | 250,645,700 |
| Total Appropriations | \$ 2,604,567,600 |

| | |
|--|----------------|
| <u>ESTIMATED ENDING BALANCE</u> | \$ 198,449,800 |
|--|----------------|

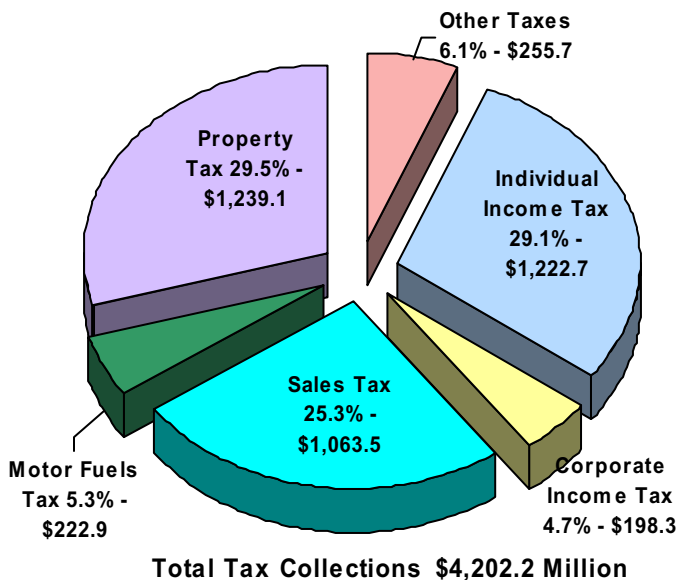
Fiscal Year 2006 Major State and Local Tax Distribution Summary

(excludes endowment revenues, federal funds, and fees)

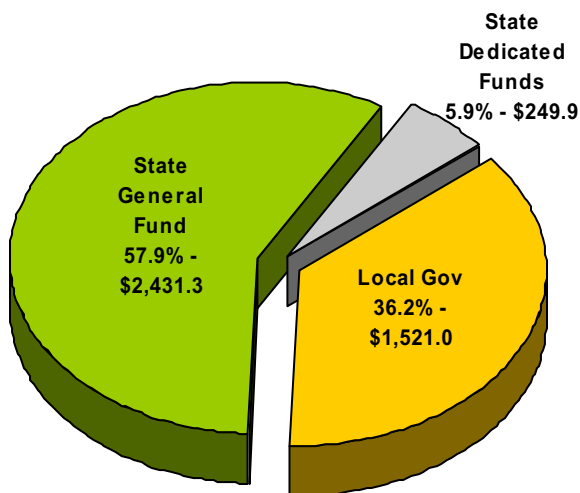
\$ Millions

| | |
|---|------------------|
| FY 2006 Revenue Collections | 4,202.2 |
| Less Local Property Tax Charges | (1,239.1) |
| Less Transfers to Local Government | |
| Revenue Sharing (13.75% sales tax) | (143.2) |
| Motor Fuel Revenue | (80.8) |
| Liquor Profits to Locals (FY05) | (16.5) |
| Sales Tax to Circuit Breaker | (15.5) |
| Boise Auditorium, Local Option | (12.0) |
| Ag Equipment Exemption to schools | (6.9) |
| Ag Equipment Exemption to counties | (6.5) |
| Inc. Tax on Lottery to County Juv J | (0.3) |
| Estate Tax to Counties | (0.2) |
| Subtotal Assistance to Local Gov | (281.9) |
| Less Dedicated State Funds | |
| Motor Fuel Revenue | (142.1) |
| Permanent Building Fund <i>(income, sales, cig, beer, lottery)</i> | (31.6) |
| To Public Schools: Cigarette, Liquor, Tobacco, Lottery, RR Car Tax | (23.5) |
| Idaho Travel and Convention | (6.2) |
| Cig & Tob Tax to Juv. Probation | (4.7) |
| Water Pollution Control (sales tax) | (4.8) |
| Liquor Profits to Comm Colleges | (0.3) |
| Cig Tax to Econ Recovery Reserve | (22.6) |
| Other Dedicated Funds | (14.1) |
| Subtotal State Dedicated Funds | (249.9) |
| FY 2006 General Fund Revenues | 2,431.3 |

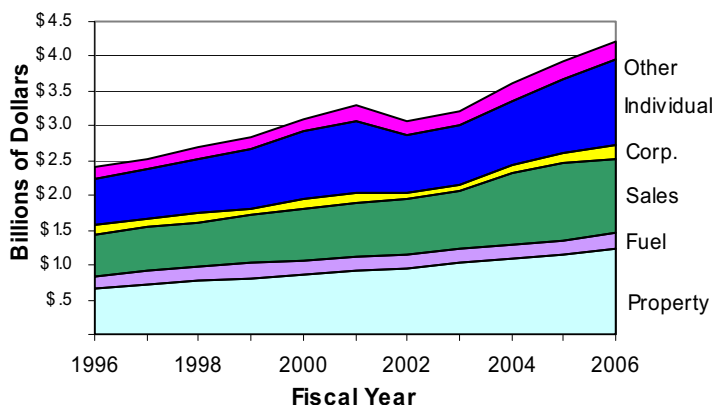
FY 2006 Major State & Local Tax Collections (\$ Millions)



FY 2006 Major State and Local Tax Distribution



Major State and Local Tax Collections 1996-2006



- Over the ten-year period from FY 1996 to FY 2006, major state and local taxes were up 76% or 5.8% annually, from \$2.4 billion to \$4.2 billion. Individual income tax collections grew at an annual (compound) rate of 6.4% and corporate grew at a 2.7% annual rate. Sales taxes grew at a rate of 5.9% annually while property tax charges grew at 6.4% and motor fuels grew at 2.7% during the same period.

| Fiscal Year | Local Property Tax | Motor Fuel Tax | Sales Tax | Corporate Income Tax | Individual Income Tax | Other Taxes | Total Major State/Local Taxes |
|-------------|--------------------|----------------|-----------|----------------------|-----------------------|-------------|-------------------------------|
| 1996 | \$.664 | \$.171 | \$.601 | \$.152 | \$.656 | \$.151 | \$ 2.394 |
| 1997 | \$.715 | \$.205 | \$.623 | \$.123 | \$.709 | \$.154 | \$ 2.528 |
| 1998 | \$.764 | \$.201 | \$.653 | \$.118 | \$.781 | \$.164 | \$ 2.681 |
| 1999 | \$.807 | \$.214 | \$.702 | \$.096 | \$.847 | \$.172 | \$ 2.839 |
| 2000 | \$.860 | \$.212 | \$.747 | \$.126 | \$.966 | \$.178 | \$ 3.089 |
| 2001 | \$.914 | \$.207 | \$.775 | \$.142 | \$ 1.031 | \$.233 | \$ 3.302 |
| 2002 | \$.949 | \$.211 | \$.788 | \$.077 | \$.842 | \$.192 | \$ 3.059 |
| 2003 | \$ 1.021 | \$.210 | \$.836 | \$.094 | \$.844 | \$.196 | \$ 3.201 |
| 2004 | \$ 1.081 | \$.218 | \$ 1.029 | \$.104 | \$.908 | \$.274 | \$ 3.613 |
| 2005 | \$ 1.141 | \$.218 | \$ 1.119 | \$.141 | \$ 1.051 | \$.251 | \$ 3.920 |
| 2006 | \$ 1.239 | \$.223 | \$ 1.064 | \$.198 | \$ 1.223 | \$.256 | \$ 4.202 |

- After a decrease of 7.4% in FY 2002, major state and local tax collections were up by 4.6% in FY 2003, 12.9% in FY 2004, 8.5% in FY 2005, and 7.2% in FY 2006. Corporate income taxes led the percent increase from last year at 41.0% followed by individual income tax at 16.3%. Local property tax followed at 8.6%. Motor fuels revenues grew at 2.4% over the previous year and other taxes grew by 1.9%. Sales tax collections fell by 4.9% due to the tax rate change from 6 percent to 5 percent.

State Tax Burden

| Fiscal Year 2002 vs 2004 | Based on Income | | Based on Population | | Number of States* with Tax |
|-----------------------------|--------------------|----------------------|------------------------|----------------------|-------------------------------------|
| | Type of Tax | % of U.S. Average | Rank | % of U.S. Average | Rank |
| | Individual Income | 109/108 | 22/21 | 89/89 | 30/31 |
| | Corporate Income | 72/79 | 30/27 | 59/65 | 34/30 |
| | Sales | 94/109 | 27/18 | 77/89 | 39/31 |
| | Motor Vehicles | 173/158 | 3/5 | 141/129 | 8/13 |
| | Property | 90/88 | 31/31 | 74/72 | 37/37 |
| | Overall | 95/97 | 38/27 | 78/79 | 44/43 |

*Includes Washington, D.C.

- ◆ The State Tax Commission conducts a tax burden study periodically which compares Idaho's taxes to the national average after adjusting for differences in personal income or population among the states (*Comparative Tax Potential: Fiscal Year 2004*, Alan Dornfest, June 2006). The comparison based on income shows higher comparative taxes in Idaho than the ranking based on population because per capita income in Idaho remains 18.3% lower than the U.S. average. We make less so we pay less.
- ◆ Idaho's income tax burden stabilized with little difference between 2002 and 2004. Although Idaho's income based ranking rose slightly from 22nd to 21st, the population based ranking dropped slightly from 30th to 31st.
- ◆ Idaho's relative sales tax burden increased significantly in 2004, following an increase in the tax rate from 5% to 6%.
- ◆ The study reveals that Idaho collects more motor vehicle revenues than most states. This comparison takes registration fees into account, but not sales taxes or personal property taxes. A June 2006 comparison by the Washington State Department of Transportation put Idaho at 22nd based on fuel tax rates.
- ◆ Based on income, Idaho's tax burden ranks in the bottom half of states in two of the five major tax categories. These are the Corporate Income Tax (27th out of 47) and Property Tax (31st out of 51). Based on population, Idaho's tax burden ranks in the top half of states in only the Motor Vehicles tax category.
- ◆ Overall, Idaho's FY 2004 tax burden from *major* state and local taxes ranks 3% below the US average when adjusted for personal income. This underutilization represents about \$124 million. Idaho ranks 21% below average on a per capita basis.

Idaho Tax Rates & History of Changes

| Sales Tax | Rate |
|----------------------|-------------|
| Jul 1965 - Feb 1983 | 3.0% |
| Mar 1983 - May 1983 | 4.0% |
| Jun 1983 - Jun 1984 | 4.5% |
| Jul 1984 - Mar 1986 | 4.0% |
| Apr 1986 - May 2003 | 5.0% |
| May 2003 - June 2005 | 6.0% |
| July 2005 - Oct 2006 | 5.0% |
| Oct 2006 to present | 6.0% |

| Personal Income Tax | Rate | | | |
|---|-----------------------------------|----------------------------------|----------------------------------|---------------------------------|
| Actual brackets indexed for inflation since 2001** | Jan 1972 through Dec 1986* | Jan 1987 through Dec 1999 | Jan 2000 through Dec 2000 | Jan 2001 through present |
| 1st 1,000 | 2.0% | 2.0% | 1.9% | 1.6% |
| 2nd 1,000 | 4.0% | 4.0% | 3.9% | 3.6% |
| 3rd 1,000 | 4.5% | 4.5% | 4.4% | 4.1% |
| 4th 1,000 | 5.5% | 5.5% | 5.4% | 5.1% |
| 5th 1,000 | 6.5% | 6.5% | 6.4% | 6.1% |
| excess of 5,000 | 7.5% | | | |
| next 2,500 | | 7.5% | 7.4% | 7.1% |
| next 12,500 | | 7.8% | 7.7% | 7.4% |
| excess of 20,000 | | 8.2% | 8.1% | 7.8% |

**Also eliminated the federal tax deduction.*

*** Double for married individuals filing jointly.*

| Corporate Income Tax | Rate |
|-----------------------------|--|
| 1972 through 1980 | 6.5% |
| 1981 through 1982 | 6.5% + .2% franchise tax up to \$250,000 |
| 1983 through 1986 | 7.7% |
| 1987 through 2000 | 8.0% |
| 2001 and forward | 7.6% |

| Insurance Premium | Rate |
|--|-------------------------------------|
| Jul 1977 - Dec 1986 | 3.0% |
| Jan 1987 - Dec 1987 | 3.3% |
| Jan 1988 - Dec 1994 | 3.0% |
| Jan 1995 - Dec 2004 | 2.75% |
| Jan 2005 to Jan 2010 | gradual decrease from 2.75% to 1.5% |
| & gradual elimination of reduced tax based on Idaho Investment | |

Sales Tax Rate History and Distribution Formula

(\$ in Thousands)

Distributions (Balance goes to General Fund)

| Effective Date | Tax Rate | Perm Bldg Fund | Revenue Sharing | Alloc. To Counties * | Pollution Control | Public Schools | Misc. Distrib. |
|----------------|----------|----------------|-----------------|----------------------|-------------------|----------------|----------------|
| Jul-1965 | 3.0% | \$500 | | | | | 1, 2 |
| Jul-1968 | 3.0% | \$500 | | 5.0% | | | 2 |
| Jul-1969 | 3.0% | \$500 | | 10.0% | | | 2 |
| Jul-1970 | 3.0% | \$500 | | 15.0% | | | 2 |
| Jul-1971 | 3.0% | \$500 | | 20.0% | | | 2 |
| Jul-1975 | 3.0% | \$500 | | 20.0% | | | 2, 4 |
| Jul-1976 | 3.0% | \$500 | | 20.0% | | | 2,3,4 |
| Jul-1977 | 3.0% | \$500 | | 20.0% | | | 2,3,4 |
| Jul-1980 | 3.0% | \$500 | | 10.0% | | 10.0% | 2,3,4 |
| Mar-1983 | 4.0% | \$500 | | 10.0% | | 10.0% | 2,3,4 |
| Jun-1983 | 4.5% | \$500 | | 10.0% | | 10.0% | 2,3,4 |
| Jul-1984 | 4.0% | \$500 | 6.25% | 7.5% | \$4,800 | | 3,4 |
| Apr-1986 | 5.0% | \$500 | 6.25% | 7.5% | \$4,800 | | 3,4 |
| Jul-1987 | 5.0% | \$500 | 7.75% | 6.0% | \$4,800 | | 3,4 |
| Jul-1988 | 5.0% | \$500 | 7.75% | 6.0% | \$4,800 | | 3,4,5 |
| Jul-1995 | 5.0% | \$500 | 7.75% | 6.0% | \$4,800 | | 3,4,5,6 |
| Jul-1998 | 5.0% | \$500 | 7.75% | 6.0% | \$4,800 | | 3,4,5 |
| Jul-2000 | 5.0% | \$5,000 | 13.75% | | \$4,800 | | 3,4,5 |
| May-2003 | 6.0% | \$5,000 | 11.50% | | \$4,800 | | 3,4,5 |
| Jul-2004 | 6.0% | \$5,000 | 11.50% | | \$4,800 | | 3,4,5,7 |
| Jul-2005 | 5.0% | \$5,000 | 13.75% | | \$4,800 | | 3,4,5,7 |
| Oct-2006 | 6.0% | \$5,000 | 11.50% | | \$4,800 | | 3,4,5,7 |

* Beginning in 2000, the allocation to counties was folded into the revenue sharing allocation.

Miscellaneous Distributions:

1. Amount equal to 1-mil of all assessed property values distributed to Teachers Retirement System; and a \$1,000,000 lump sum (one-time) distribution to Tax Commission.
2. Amount required for the Social Security Trust Fund.
3. Amount required to be certified by the Idaho housing agency.
4. \$1.00 per registration fee on vehicle registration transfers that do not involve sales tax.
5. Amount certified by the Tax Commission as necessary to fund the Circuit Breaker.
6. Amount necessary to fund School M&O Property Tax Relief.
7. Includes \$13.45 million distributed to replace local funds lost.

Sales Tax Distributions

(\$ in Thousands)

| Year ^(a) | Collections After Refunds % Change | | General Fund | Perm Bldg Fund | Rev. Sharing |
|---------------------|------------------------------------|-------|--------------|----------------|--------------|
| FY73 | 60,929.3 | 18.0% | 43,281.3 | 500.0 | 12,186.1 |
| FY74 | 69,492.6 | 14.1% | 49,250.0 | 500.0 | 13,898.5 |
| FY75 | 79,008.3 | 13.7% | 57,022.8 | 500.0 | 15,801.7 |
| FY76 | 88,736.5 | 12.3% | 63,650.6 | 500.0 | 17,747.3 |
| FY77 | 103,640.4 | 16.8% | 73,594.5 | 500.0 | 20,728.1 |
| FY78 | 118,709.2 | 14.5% | 84,107.4 | 500.0 | 23,741.8 |
| FY79 | 129,700.5 | 9.3% | 91,463.6 | 500.0 | 25,940.1 |
| FY80 | 136,849.4 | 5.5% | 95,984.6 | 500.0 | 27,369.9 |
| FY81 | 144,787.5 | 5.8% | 97,679.3 | 500.0 | 14,476.0 |
| FY82 | 145,895.1 | 0.8% | 98,720.2 | 500.0 | 14,607.4 |
| FY83 | 165,259.9 | 13.3% | 115,407.0 | 500.0 | 15,266.3 |
| FY84 | 241,242.2 | 46.0% | 188,422.1 | 500.0 | 16,192.2 |
| FY85 | 238,094.6 | -1.3% | 200,026.6 | 500.0 | 32,727.6 |
| FY86 | 249,973.3 | 5.0% | 211,564.2 | 500.0 | 33,080.8 |
| FY87 | 297,353.6 | 19.0% | 259,358.6 | 500.0 | 32,680.4 |
| FY88 | 310,710.0 | 4.5% | 258,762.1 | 500.0 | 42,721.6 |
| FY89 | 345,799.9 | 11.3% | 288,780.3 | 500.0 | 47,522.5 |
| FY90 | 381,432.0 | 10.3% | 319,290.7 | 500.0 | 52,410.9 |
| FY91 | 400,743.3 | 5.1% | 335,739.5 | 500.0 | 55,064.4 |
| FY92 | 433,916.4 | 8.3% | 364,323.0 | 500.0 | 59,634.8 |
| FY93 | 480,194.0 | 10.7% | 402,819.5 | 500.0 | 65,992.5 |
| FY94 | 539,764.6 | 12.4% | 452,684.8 | 500.0 | 74,142.5 |
| FY95 | 573,984.1 | 6.3% | 481,568.8 | 500.0 | 78,890.9 |
| FY96 | 600,458.8 | 4.6% | 462,999.7 | 500.0 | 82,577.5 |
| FY97 | 622,522.4 | 3.7% | 476,726.1 | 500.0 | 85,588.2 |
| FY98 | 653,159.0 | 4.9% | 496,807.8 | 500.0 | 89,725.2 |
| FY99 | 701,950.1 | 7.5% | 588,796.7 | 500.0 | 96,217.1 |
| FY00 | 747,384.2 | 6.5% | 627,503.0 | 500.0 | 102,607.4 |
| FY01 | 775,422.8 | 3.8% | 647,293.8 | 5,000.0 | 106,024.7 |
| FY02 | 787,520.2 | 1.6% | 657,119.2 | 5,000.0 | 108,500.4 |
| FY03 | 836,061.8 | 6.2% | 700,240.7 | 5,000.0 | 112,947.4 |
| FY04 | 1,028,674.9 | 23.0% | 886,079.0 | 5,000.0 | 117,825.4 |
| FY05 | 1,121,838.7 | 9.1% | 950,825.2 | 5,000.0 | 128,485.1 |
| FY06 ^(b) | 1,063,537.7 | -5.2% | 880,772.8 | 5,000.0 | 143,195.3 |
| FY07 ^(c) | 1,264,177.1 | 18.9% | 1,074,635.2 | 5,000.0 | 154,156.1 |

Sources: (a) DFM General Fund Revenue Book FY 2007

(b) State Tax Commission Comparative Report, FY 2006

(c) DFM August 2006 and Legislative Services Office

Includes estimated impact of H1 of 2006 Special Session

Sales Tax Distributions

(\$ in Thousands)

| % Change | Pollution Control | Circuit Breaker | Property Tax Relief ⁽⁴⁾ | Miscellaneous Distributions |
|----------|----------------------|--------------------|---------------------------------------|--------------------------------|
| 18.0% | | | | 4,961.9 1,2 |
| 14.1% | | | | 5,844.1 1,2 |
| 13.7% | | | | 5,683.8 1 |
| 12.3% | | | | 6,838.6 1 |
| 16.8% | | | | 8,817.8 1 |
| 14.5% | | | | 10,360.0 1 |
| 9.3% | | | | 11,796.8 1 |
| 5.5% | | | | 12,994.9 1 |
| -47.1% | | | | 32,132.2 1,2 |
| 0.9% | | | | 32,067.5 1,2 |
| 4.5% | | | | 34,086.6 1,2 |
| 6.1% | | | | 36,127.9 1,2 |
| 102.1% | 4,800.0 | | | 40.4 3 |
| 1.1% | 4,800.0 | | | 28.3 3 |
| -1.2% | 4,800.0 | | | 14.6 3 |
| 30.7% | 4,800.0 | 3,890.1 | | 36.2 3 |
| 11.2% | 4,800.0 | 4,171.7 | | 25.4 3 |
| 10.3% | 4,800.0 | 4,335.5 | | 94.9 3 |
| 5.1% | 4,800.0 | 4,491.1 | | 148.3 3 |
| 8.3% | 4,800.0 | 4,606.1 | | 52.5 3 |
| 10.7% | 4,800.0 | 6,031.2 | | 50.8 3 |
| 12.3% | 4,800.0 | 7,504.3 | | 132.9 3 |
| 6.4% | 4,800.0 | 8,241.1 | | (16.6) 3 |
| 4.7% | 4,800.0 | 8,807.0 | 40,757.1 | 17.6 3 |
| 3.6% | 4,800.0 | 9,609.0 | 45,238.4 | 60.7 3 |
| 4.8% | 4,800.0 | 10,331.1 | 50,400.4 | 594.5 3 |
| 7.2% | 4,800.0 | 10,891.7 | | 744.6 3 |
| 6.6% | 4,800.0 | 11,481.2 | | 492.7 3 |
| 3.3% | 4,800.0 | 11,711.3 | | 593.0 3 |
| 2.3% | 4,800.0 | 11,983.5 | | 117.0 3 |
| 4.1% | 4,800.0 | 12,787.1 | | 286.6 3 |
| 4.3% | 4,800.0 | 14,097.7 | | 872.8 3 |
| 9.0% | 4,800.0 | 14,995.3 | 16,810.6 | 922.5 3 |
| 11.4% | 4,800.0 | 15,466.7 | 13,448.5 | 854.4 3 |
| 7.7% | 4,800.0 | 14,300.0 | 10,285.8 | 1,000.0 3 |

1) Social Security Trust

2) Public School Income

3) Multi-State Tax Compact

4) FY96-98 replaced one mil school M&O; since FY05 levies on ag e

FY 2006 State Revenue Sharing

| County | Sales Tax Rev Sharing | Ag Pers Prop Tax Replace | Circuit Breaker ¹ | Liquor Dist ² |
|--------------|--------------------------|-----------------------------|---------------------------------|--------------------------|
| Ada | \$34,568,380 | \$176,956 | \$2,277,718 | \$4,374,475 |
| Adams | 580,382 | 36,283 | 77,611 | 54,252 |
| Bannock | 8,328,027 | 155,734 | 854,053 | 836,764 |
| Bear Lake | 821,223 | 76,047 | 93,091 | 77,792 |
| Benewah | 806,435 | 93,030 | 114,131 | 147,814 |
| Bingham | 3,877,157 | 1,218,993 | 391,011 | 265,262 |
| Blaine | 3,661,426 | 122,073 | 79,152 | 700,195 |
| Boise | 556,116 | 6,895 | 73,254 | 72,045 |
| Bonner | 2,911,916 | 84,624 | 479,824 | 753,436 |
| Bonneville | 9,011,122 | 577,590 | 919,604 | 1,021,879 |
| Boundary | 903,022 | 97,710 | 162,123 | 125,878 |
| Butte | 372,426 | 161,954 | 33,487 | 41,458 |
| Camas | 219,680 | 72,955 | 15,839 | 20,286 |
| Canyon | 14,126,804 | 1,365,493 | 2,060,318 | 923,467 |
| Caribou | 1,092,697 | 219,944 | 84,507 | 79,058 |
| Cassia | 2,340,175 | 773,142 | 215,058 | 159,603 |
| Clark | 330,355 | 67,377 | 1,252 | 15,827 |
| Clearwater | 1,580,642 | 44,225 | 130,658 | 103,165 |
| Custer | 714,022 | 75,707 | 37,937 | 80,132 |
| Elmore | 2,188,267 | 264,045 | 211,427 | 198,263 |
| Franklin | 1,222,801 | 206,412 | 151,838 | 94,584 |
| Fremont | 1,201,402 | 290,969 | 178,380 | 136,516 |
| Gem | 1,486,576 | 126,028 | 315,886 | 88,627 |
| Gooding | 1,505,480 | 581,668 | 238,358 | 112,372 |
| Idaho | 1,883,270 | 189,298 | 244,375 | 161,814 |
| Jefferson | 1,498,972 | 545,308 | 201,706 | 126,536 |
| Jerome | 1,818,412 | 708,812 | 289,489 | 139,649 |
| Kootenai | 10,661,484 | 111,989 | 1,528,421 | 2,169,292 |
| Latah | 3,188,188 | 544,368 | 232,123 | 515,558 |
| Lemhi | 1,126,392 | 63,897 | 133,596 | 125,911 |
| Lewis | 538,016 | 235,071 | 62,372 | 67,562 |
| Lincoln | 635,576 | 160,704 | 60,345 | 50,018 |
| Madison | 2,477,503 | 424,139 | 146,787 | 153,475 |
| Minidoka | 2,162,390 | 840,010 | 308,728 | 172,370 |
| Nez Perce | 5,355,889 | 178,761 | 722,226 | 622,040 |
| Oneida | 563,293 | 115,094 | 67,305 | 35,093 |
| Owyhee | 1,280,225 | 397,565 | 108,254 | 67,145 |
| Payette | 1,857,151 | 244,682 | 435,720 | 200,040 |
| Power | 1,071,074 | 539,943 | 93,687 | 58,958 |
| Shoshone | 1,833,474 | 5,727 | 372,008 | 248,340 |
| Teton | 659,679 | 90,543 | 30,965 | 142,317 |
| Twin Falls | 7,832,488 | 934,636 | 887,062 | 620,301 |
| Valley | 1,030,147 | 12,696 | 82,550 | 277,629 |
| Washington | 1,315,177 | 208,018 | 241,728 | 82,802 |
| TOTAL | 143,195,337 | 13,447,115 | 15,445,965 | 16,520,000 |

Sources: ¹Tax Commission (FY 2006), ²Liquor Dispensory (FY 2005),

to Local Jurisdictions by County

| County | Highway Distrib ³ | State Lottery ⁴ | Total | 2005 Pop ⁵ | \$\$\$ Per Capita |
|--------------|---------------------------------|-------------------------------|--------------------|--------------------------|----------------------|
| Ada | \$19,802,596 | \$2,087,075 | \$63,287,200 | 344,727 | \$183.59 |
| Adams | 798,162 | 17,176 | 1,563,866 | 3,591 | 435.50 |
| Bannock | 5,536,132 | 462,731 | 16,173,442 | 78,155 | 206.94 |
| Bear Lake | 1,048,291 | 44,960 | 2,161,404 | 6,176 | 349.97 |
| Benewah | 1,158,849 | 55,318 | 2,375,577 | 9,218 | 257.71 |
| Bingham | 3,730,320 | 351,211 | 9,833,954 | 43,739 | 224.83 |
| Blaine | 2,097,201 | 112,495 | 6,772,542 | 21,166 | 319.97 |
| Boise | 912,721 | 35,594 | 1,656,625 | 7,535 | 219.86 |
| Bonner | 2,827,391 | 194,793 | 7,251,984 | 40,908 | 177.28 |
| Bonneville | 6,409,723 | 653,372 | 18,593,291 | 91,856 | 202.42 |
| Boundary | 1,082,360 | 54,308 | 2,425,401 | 10,619 | 228.40 |
| Butte | 835,888 | 78,775 | 1,523,989 | 2,808 | 542.73 |
| Camas | 789,382 | 6,134 | 1,124,275 | 1,050 | 1,070.74 |
| Canyon | 10,089,419 | 1,038,410 | 29,603,911 | 164,593 | 179.86 |
| Caribou | 1,524,143 | 57,120 | 3,057,469 | 7,131 | 428.76 |
| Cassia | 2,778,321 | 173,648 | 6,439,947 | 21,324 | 302.00 |
| Clark | 734,719 | 7,223 | 1,156,753 | 943 | 1,226.67 |
| Clearwater | 1,080,171 | 47,743 | 2,986,604 | 8,373 | 356.69 |
| Custer | 1,173,597 | 23,656 | 2,105,051 | 4,077 | 516.32 |
| Elmore | 2,748,540 | 168,131 | 5,778,673 | 28,634 | 201.81 |
| Franklin | 1,207,648 | 106,444 | 2,989,727 | 12,371 | 241.67 |
| Fremont | 1,651,812 | 82,925 | 3,542,005 | 12,242 | 289.33 |
| Gem | 1,383,651 | 102,821 | 3,503,589 | 16,273 | 215.30 |
| Gooding | 1,592,939 | 105,530 | 4,136,347 | 14,461 | 286.03 |
| Idaho | 2,741,192 | 62,975 | 5,282,924 | 15,697 | 336.56 |
| Jefferson | 1,985,972 | 186,751 | 4,545,246 | 21,580 | 210.62 |
| Jerome | 1,955,760 | 134,971 | 5,047,094 | 19,638 | 257.01 |
| Kootenai | 8,084,399 | 688,010 | 23,243,595 | 127,668 | 182.06 |
| Latah | 3,312,522 | 150,089 | 7,942,848 | 34,714 | 228.81 |
| Lemhi | 1,088,378 | 39,429 | 2,577,603 | 7,909 | 325.91 |
| Lewis | 1,096,582 | 32,020 | 2,031,623 | 3,750 | 541.77 |
| Lincoln | 993,985 | 31,830 | 1,932,458 | 4,545 | 425.18 |
| Madison | 2,379,206 | 196,246 | 5,777,356 | 30,975 | 186.52 |
| Minidoka | 2,058,186 | 143,826 | 5,685,510 | 19,014 | 299.02 |
| Nez Perce | 3,271,874 | 199,085 | 10,349,875 | 37,931 | 272.86 |
| Oneida | 1,020,417 | 32,028 | 1,833,230 | 4,209 | 435.55 |
| Owyhee | 2,025,930 | 87,862 | 3,966,981 | 11,073 | 358.26 |
| Payette | 1,671,081 | 150,949 | 4,559,623 | 22,197 | 205.42 |
| Power | 1,542,948 | 61,443 | 3,368,053 | 7,753 | 434.42 |
| Shoshone | 1,415,364 | 72,409 | 3,947,323 | 13,157 | 300.02 |
| Teton | 987,344 | 49,546 | 1,960,395 | 7,467 | 262.54 |
| Twin Falls | 5,784,907 | 419,250 | 16,478,643 | 69,419 | 237.38 |
| Valley | 1,713,667 | 47,351 | 3,164,040 | 8,332 | 379.75 |
| Washington | 1,487,958 | 68,837 | 3,404,520 | 10,098 | 337.15 |
| TOTAL | 119,611,648 | 8,922,500 | 317,142,565 | 1,429,096 | 221.92 |

³Transportation Dept (FY 2006), ⁴State Lottery (FY 2005), ⁵U.S. Census Bureau Est.

Sales Tax Exceptions & Exemptions

(\$ in Thousands based on 5 cent rate)

| <i>Specific Uses Not Taxed</i> | FY 2006 | FY 2007 | FY 2008 |
|---|------------------|------------------|------------------|
| Production Exemption Equip. | \$71,669 | \$78,036 | \$83,267 |
| Production Exemption Supplies | \$54,253 | \$59,073 | \$63,033 |
| Irrigation Equipment & Supplies | \$2,817 | \$2,887 | \$2,959 |
| Pollution Control Equipment | \$3,702 | \$4,003 | \$4,028 |
| Broadcast Equipment | \$1,956 | \$2,129 | \$2,272 |
| Publication Equipment | \$125 | \$136 | \$146 |
| Commercial Aircraft | \$1,575 | \$1,575 | \$1,575 |
| Railroad Rolling Stock & Remfg | \$2,125 | \$2,125 | \$2,125 |
| Interstate Trucks | \$5,799 | \$6,098 | \$6,397 |
| Out-of-State Contracts | \$3,259 | \$3,549 | \$3,787 |
| Trade-in Value | \$24,757 | \$26,034 | \$27,311 |
| Sales of Bus. or Bus. Assets | \$1,547 | \$1,684 | \$1,797 |
| Food Stamps/WIC | \$5,988 | \$3,259 | \$6,507 |
| Motor Vehicles used Outside ID | \$13,828 | \$14,542 | \$15,255 |
| Donation Real Prop. to ID Gov't | \$3 | \$3 | \$3 |
| Incidental Sales Tangible Prop | \$10 | \$10 | \$10 |
| Lodging, Eating, Drinking Place | \$58 | \$60 | \$63 |
| School Lunches & Senior Meals | \$2,491 | \$2,581 | \$2,671 |
| Driver's Education Automobiles | \$32 | \$32 | \$33 |
| Ski Lifts & Snowgrooming Equip | \$500 | \$500 | \$501 |
| Clean Rooms | \$400 | \$400 | \$400 |
| Alternative Electricity-Prod. Equip | \$2,125 | \$2,125 | \$2,125 |
| Research & Development Equip | \$6,000 | \$6,000 | \$6,000 |
| Small Employer HQ Constructor | \$75 | \$75 | \$75 |
| <i>Total Specific Uses Not Taxed</i> | \$205,094 | \$216,916 | \$232,340 |

| <i>Goods Not Taxed</i> | FY 2006 | FY 2007 | FY 2008 |
|-------------------------------------|------------------|------------------|------------------|
| Motor Fuels | \$117,149 | \$110,226 | \$107,886 |
| Heating Materials | \$4,154 | \$3,562 | \$3,303 |
| Utility Sales | \$65,154 | \$67,109 | \$69,122 |
| Used Mobile Homes | \$2,300 | \$2,300 | \$2,300 |
| Prescrip. & Durable Medical Equip | \$42,731 | \$50,074 | \$57,411 |
| Funeral Caskets | \$977 | \$1,006 | \$1,037 |
| Containers | \$27 | \$28 | \$29 |
| Nonprofit Literature | \$100 | \$102 | \$103 |
| Official Documents | \$50 | \$50 | \$51 |
| Precious Metal Bullion & ID Medals | \$467 | \$467 | \$467 |
| New Mfd Homes & Modular Bldg | \$1,682 | \$1,756 | \$1,826 |
| Telecommunication Equipment | \$802 | \$882 | \$970 |
| <i>Total Goods Not Taxed</i> | \$235,593 | \$237,562 | \$244,505 |

Sales Tax Exceptions & Exemptions (cont.)

(\$ in Thousands based on 5 cent rate)

| <i>Services Not Taxed</i> | FY 2006 | FY 2007 | FY 2008 |
|--|------------------|------------------|------------------|
| Construction | \$124,640 | \$123,169 | \$124,390 |
| Agricultural & Industrial Services | \$2,313 | \$2,358 | \$2,403 |
| Transportation Services | \$23,854 | \$25,274 | \$26,648 |
| Information Services | \$66,420 | \$67,463 | \$68,506 |
| Repairs | \$33,331 | \$35,389 | \$37,405 |
| Professional Services | \$108,644 | \$115,354 | \$121,923 |
| Business Services | \$73,423 | \$77,958 | \$82,397 |
| Personal Services | \$7,296 | \$7,747 | \$8,188 |
| Health & Medical Services | \$245,961 | \$265,592 | \$282,346 |
| Social Services | \$38,390 | \$41,454 | \$44,069 |
| Educational Services | \$30,120 | \$31,980 | \$33,801 |
| Lottery & Pari-Mutuel Betting | \$7,054 | \$7,281 | \$7,508 |
| Media Measurement Services | \$49 | \$51 | \$52 |
| Miscellaneous Services | \$1,640 | \$1,741 | \$1,841 |
| <i>Total Services Not Taxed</i> | \$763,135 | \$802,811 | \$841,477 |

| <i>Entities Not Taxed</i> | FY 2006 | FY 2007 | FY 2008 |
|---|--------------------|--------------------|--------------------|
| Educational Instit. Purchases | \$6,624 | \$6,723 | \$6,812 |
| Hospital Purchases | \$16,575 | \$17,898 | \$19,027 |
| Health Entity Purchases | \$281 | \$296 | \$311 |
| Canal Company Purchases | \$755 | \$769 | \$784 |
| Forest Protective Assoc. Purch. | \$33 | \$34 | \$34 |
| Food Bank Purchases | \$200 | \$211 | \$221 |
| Nonsale Clothiers | \$1 | \$1 | \$1 |
| Centers for Independent Living | \$4 | \$4 | \$4 |
| State & Local Gov. Purchases | \$22,400 | \$22,203 | \$22,543 |
| Ronald McDonald House Room | \$1 | \$1 | \$1 |
| INEEL R&D Purchases | \$3,864 | \$4,228 | \$4,543 |
| Motor Vehicle Pur. by Relatives | \$1,623 | \$1,706 | \$1,790 |
| Sales by 4H & FFA Clubs | \$23 | \$23 | \$23 |
| Non-Retail Sales (Yard & Ocas) | \$2,288 | \$2,410 | \$2,533 |
| Sales by Indian Tribes on Res | \$3,716 | \$3,858 | \$4,020 |
| Meal Sales to Church Member | \$10 | \$10 | \$10 |
| Sales by Outfitters & Guides | \$13 | \$13 | \$13 |
| Sales via Vending Machines | \$1,850 | \$1,934 | \$2,010 |
| Auto Manufacturers' Rebates | \$535 | \$563 | \$591 |
| Incidental Sales of Churches | \$573 | \$604 | \$635 |
| <i>Total Entities Not Taxed</i> | \$61,369 | \$63,489 | \$65,906 |
| <i>Total Exceptions & Exemptions</i> | \$1,265,191 | \$1,320,778 | \$1,384,228 |

Source: General Fund Revenue Book FY 2007, Division of Financial Management

Change in Employee Compensation (CEC) 20 Year Historical Comparison

| Fiscal Year | Gen. Fund Expenditures | % Chg | Personnel Comm'n / DHR | CPI % Chg | CEC Funded |
|---------------------------|-------------------------------|--------------|-------------------------------|------------------|-------------------|
| 1988 | \$658.9 M | 5.9% | 12.5% | 4.1% | 4.0% |
| 1989 | \$699.2 M | 6.1% | 7.9% | 4.6% | 3.0% |
| 1990 | \$784.5 M | 12.2% | 9.7% | 4.8% | 5.0% |
| 1991 | \$911.7 M | 16.2% | 7.5% | 5.5% | 5.5% |
| 1992 | \$996.2 M | 9.3% | 7.0% | 3.2% | 4.0% |
| 1993 | \$1025.9 M | 3.0% | 3.0% | 3.1% | 1.5% |
| 1994 | \$1098.4 M | 7.1% | 11.0% | 2.6% | 2.0% |
| 1995 | \$1,268.1 M | 15.5% | 8.5% | 2.9% | 5.4% |
| 1996 | \$1,337.5 M | 5.5% | 6.0% | 2.7% | 5.0% |
| 1997 | \$1,391.8 M | 4.1% | 4.6% | 2.9% | 3.0% |
| 1998 | \$1,446.4 M | 3.9% | 5.2% | 1.8% | 0.0% |
| 1999 | \$1,609.7 M | 11.3% | 7.7% | 1.7% | 5.0% |
| 2000 | \$1,679.8 M | 4.4% | 14.0% | 2.9% | 3.0% |
| 2001 | \$1,828.5 M | 8.9% | 0.0% | 3.4% | 3.5% |
| 2002 | \$1,979.5 M | 8.3% | 0.0% | 1.8% | 4.5% |
| 2003 | \$1,925.5 M | -2.7% | 0.0% | 2.2% | 0.0% |
| 2004 | \$2,004.1 M | 4.1% | 1.0% | 2.2% | 0.0% |
| 2005 | \$2,082.1 M | 3.9% | 6.8% | 3.0% | 3.0% |
| 2006 | \$2,180.9 M | 4.7% | 6.7% | 3.8% | 1.0% |
| 2007 | \$2,343.1 M | 7.4% | 5.7% | N/A | 3.0% |
| Ave. Annual Change | | 6.94% | 6.24% | 3.11% | 3.07% |

In FY 2001, 2002 & 2003 DHR recommended a salary increase to address competitive pressures, but did not recommend a specific percentage.

In FY 2005, the CEC funded was 2% ongoing and 1% one-time. In FY 2006, the CEC funded was one-time. In both cases the one-time funding was contingent upon sufficient year-end surpluses.

In FY 2007, S1263 provided an early ongoing 3% CEC beginning in February 2006 for 10 pay periods. H844 funded the CEC costs for the remaining 16 pay periods in FY2007 and \$5 million in targeted pay increases for specific job classes.

Budget Stabilization Fund History

Idaho Code § 57-814

| Date | Action | | Balance |
|------|---------------------------------------|--------------|-------------|
| 1984 | Creation of Fund | - | - |
| 1984 | Transfer from General Fund | \$4,267,200 | \$4,267,200 |
| 1985 | Transfer from General Fund | 1,490,300 | 5,757,500 |
| 1985 | Transfer to General Fund | (5,757,500) | - |
| 1989 | Transfers from General Fund | 12,000,000 | 12,000,000 |
| 1990 | Transfer from General Fund | 38,000,000 | 50,000,000 |
| 1990 | Interest earnings Apr.89 to Mar.90* | 684,432 | 50,684,432 |
| 1990 | Local highway projects | (15,500,000) | 35,184,432 |
| 1992 | Transfer to General Fund | (5,406,100) | 29,778,332 |
| 1993 | Oregon Trail Project | (100,000) | 29,678,332 |
| 1993 | Transfer to General Fund for Schools | (3,000,000) | 26,678,332 |
| 1993 | Transfer from Liquor Fund | 748,800 | 27,427,132 |
| 1994 | Transfer from Liquor Fund | 748,800 | 28,175,932 |
| 1994 | Partial return Oregon Trail Project | 27,000 | 28,202,932 |
| 1994 | Transfer from Liquor Fund | 3,000,000 | 31,202,932 |
| 1994 | Juvenile Justice Study | (100,000) | 31,102,932 |
| 1994 | Transfers from Liquor Fund | 1,758,200 | 32,861,132 |
| 1995 | Partial return Juvenile Justice Study | 26,763 | 32,887,895 |
| 1996 | Transfer for North Idaho floods | (1,000,000) | 31,887,895 |
| 1997 | Transfer for Floods | (4,000,000) | 27,887,895 |
| 1997 | State Controller - Y2K appropriation | (357,700) | 27,530,195 |
| 1998 | Transfers from General Fund | 8,500,000 | 36,030,195 |
| 1999 | Deposits from tobacco settlement | 16,781,559 | 52,811,754 |
| 2000 | Transfer to Millennium Fund | (16,781,559) | 36,030,195 |
| 2000 | Transfer to Am. Trucking Settlement | (17,000,000) | 19,030,195 |
| 2000 | Transfer from General Fund | 17,000,000 | 36,030,195 |
| 2000 | Qtrly transfers from General Fund | 9,104,821 | 45,135,016 |
| 2000 | Transfer to Disaster Fund | (1,000,000) | 44,135,016 |
| 2001 | Qtrly transfers from General Fund | 9,104,821 | 53,239,836 |
| 2001 | Rainbow Gathering | (150,000) | 53,089,836 |
| 2001 | Qtrly transfers from General Fund | 9,923,198 | 63,013,034 |
| 2002 | Trans. to Gen. Fund & Defer Qtr. Pmt | (9,923,000) | 53,090,034 |
| 2002 | Transfer to General Fund | (26,700,000) | 26,390,034 |
| 2003 | Transfer to General Fund | (26,390,000) | 34 |
| 2004 | Qtrly transfers from General Fund | 10,485,505 | 10,485,539 |
| 2005 | Qtrly transfer from General Fund | 5,242,753 | 15,728,292 |
| 2005 | Transfer to Pub School Stab Fund | (5,000,000) | 10,728,292 |
| 2005 | Qtrly transfer from General Fund | 16,581,211 | 27,309,503 |
| 2006 | Transfer from General Fund (H409) | 70,000,000 | 97,309,503 |
| 2006 | Qtrly transfers from General Fund | 11,338,458 | 108,647,961 |

Idaho's Endowment Trusts

When Idaho became a state in 1890, the Admission's Act granted the new state about 3 million acres of federal lands for public school support (sections 16 and 36 of every township) and another 650 thousand acres for support of eight other endowment beneficiaries. The State Constitution placed the management of these lands into the hands of the five-member State Board of Land Commissioners composed of the Governor, Secretary of State, Attorney General, State Controller, and Superintendent of Public Instruction. The Constitution gave the State Treasurer the responsibility for management of the financial assets generated by the endowment lands.

In 1905, the Legislature created the Department of Lands to support the Land Board. Over the years the board sold and exchanged properties so that about 2.1 million acres of public school endowment lands remain and about 350,000 acres of the other eight beneficiaries land remain. In addition to land sales and mineral revenue, the Land Board chose to deposit timber sale revenue into the permanent endowment. It chose to place lease revenues into the income funds for annual distribution along with the earnings from the permanent funds.

In 1969 the Legislature voiced its desire to improve the investment performance of the financial trusts by creating an Endowment Fund Investment Board (EFIB).

| Institution | Idaho Land Grants | Remaining Acres 9/05 | Percent Remain | Percent of Total |
|-------------------------|--------------------------|-----------------------------|-----------------------|-------------------------|
| Public Schools | 2,982,683 | 2,090,977 | 70.1% | 85.0% |
| Agricultural College | 90,000 | 33,464 | 37.2% | 1.4% |
| Charitable Institutions | 150,000 | 77,807 | 51.9% | 3.2% |
| Normal School | 100,000 | 59,693 | 59.7% | 2.4% |
| Penitentiary | 50,000 | 28,904 | 57.8% | 1.2% |
| School of Science | 100,000 | 75,397 | 75.4% | 3.1% |
| Mental Hospital | 50,000 | 31,049 | 62.1% | 1.3% |
| University of Idaho* | 96,080 | 55,861 | 58.1% | 2.3% |
| Capitol Endowment | 32,000 | 7,222 | 22.6% | 0.3% |
| Total | 3,650,763 | 2,460,374 | 67.4% | 100.0% |

* Includes 46,080 acres granted Feb 18, 1881 to University of Idaho

- ◆ Pubic school endowment lands comprise 85% of the total endowment lands.
- ◆ Nearly 70% of original or exchanged endowment lands remain.

Source: Idaho Department of Lands

Endowment Distributions

Four pieces of legislation, the final piece effective July 1, 2000, became the latest "Endowment Reform". Changes to the state constitution allowed the EFIB to invest in the stock market, authorized a land bank, and allowed for payment of administrative costs from earnings. Statutory changes put control of the EFIB under the Land Board, established an earnings reserve fund as the mechanism to distribute earnings, put timber sale revenues into the earnings reserve, and gave the Land Board the power to determine the amount of distributions to the beneficiaries. Separate legislation for the Capitol Endowment did not include an earnings reserve fund.

Fiscal year 2001 was the first full-year after reform. Although the distributions rose to an all-time high of \$69.6 million in FY 2002, a combination of market losses and a change in the spending rule resulted in significant reductions. Further complications arose when the Land Board halted distributions to the Ag College and Charitable Institutions half way through FY 2005. The Legislature's approach was a double fund shift to reduce the impact on the beneficiaries. The FY 2007 appropriation saw an increase for Public Schools.

Endowment Distributions to the Beneficiaries (\$ millions)

| Institution | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | Appr. 2007 |
|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Public Schools | \$44.7 | \$47.7 | \$37.1 | \$37.8 | \$23.0 | \$23.1 | \$24.6 |
| Agricultural College (U I) | 1.1 | 1.3 | 1.1 | 1.0 | .4 | (2.1) | .7 |
| Charitable Institutions | | | | | | | |
| Idaho State University | 1.2 | 1.2 | 1.1 | .9 | .4 | (.7) | .6 |
| St. Juvenile Corr Ctr. | 1.2 | 1.2 | 1.1 | .9 | .4 | (.7) | .6 |
| State Hospital North | 1.2 | 1.2 | 1.1 | .9 | .4 | (.7) | .6 |
| Veterans Home | .8 | .8 | .7 | .6 | .2 | (.4) | .4 |
| School for Deaf /Blind | .2 | .2 | .1 | .1 | .0 | (.1) | .1 |
| Normal School | | | | | | | |
| ISU College of Ed | 1.9 | 2.0 | 1.8 | 1.6 | 1.5 | 1.6 | 1.1 |
| Lewis-Clark State Col. | 1.9 | 2.0 | 1.8 | 1.6 | 1.5 | 1.6 | 1.1 |
| Penitentiary | 1.5 | 1.6 | 1.4 | 1.2 | 1.5 | 2.4 | .8 |
| School of Science (Uof I) | 4.5 | 4.7 | 4.3 | 3.8 | 3.1 | 2.8 | 2.4 |
| Mental Hospital (South) | 1.8 | 2.0 | 1.9 | 1.7 | 1.9 | 5.3 | 1.1 |
| University of Idaho | 3.5 | 3.6 | 3.5 | 3.1 | 3.2 | 3.5 | 1.8 |
| Total | \$65.5 | \$69.6 | \$57.0 | \$55.1 | \$37.4 | \$35.7 | \$35.8 |

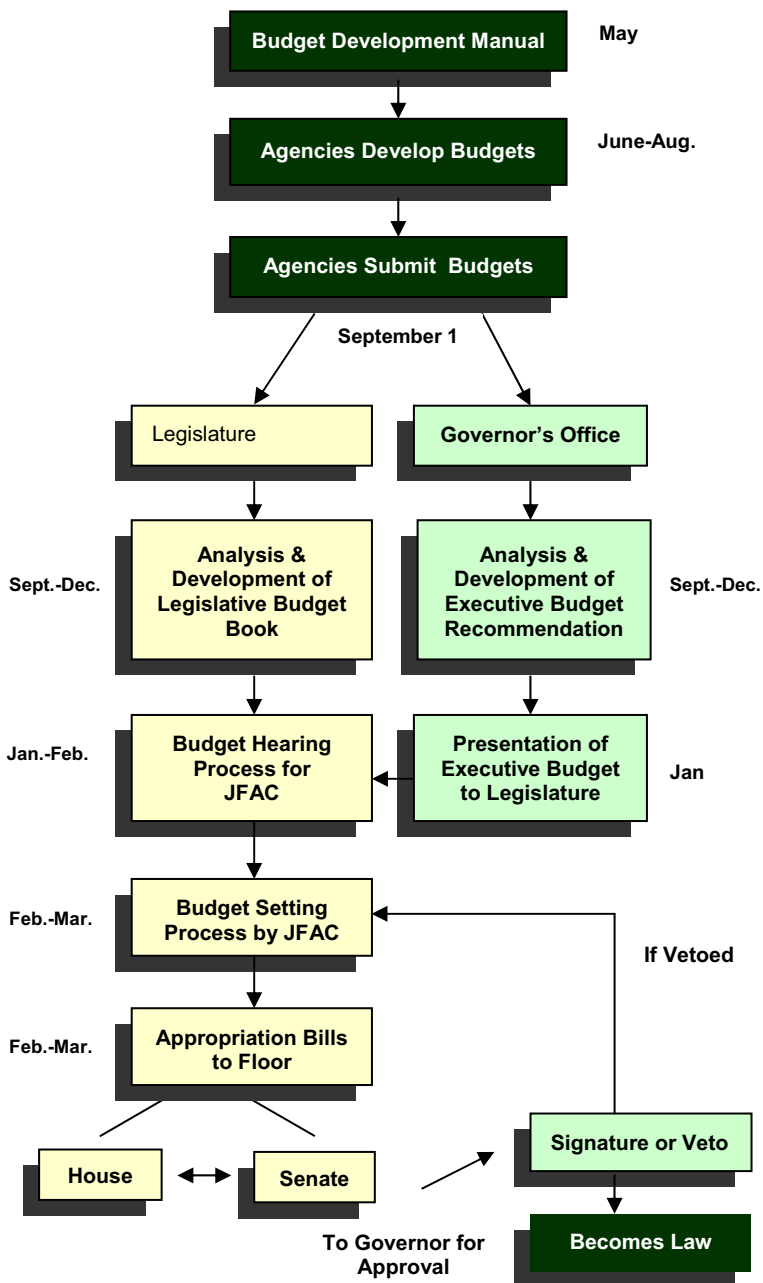
- ◆ The actual FY 2003 distribution to public schools of \$37,056,500 was \$6,256,500 short of the appropriation.
- ◆ For FY 2005 and FY 2006, the Legislature shifted General Fund support and increased distributions to the healthy endowments.

Idaho State Budget Process

The Idaho budget and appropriations process has evolved over time into one of the most streamlined and efficient state budget systems in the nation. Foremost, our system is based on an approach that shares key elements of authority and responsibility between the Legislative and Executive branches of Government:

- ◆ The rules and guidelines that state agencies use to develop their annual budget requests are developed cooperatively between the Governor's Division of Financial Management and the Legislature's Budget and Policy Analysis staff.
- ◆ Both the Executive and Legislative budget staffs are involved in providing input and assistance to state agencies over the summer months as they develop their new budget requests.
- ◆ The agency budget requests, when completed, are required by statute to be submitted on September 1 simultaneously to the Governor's Office and the Legislature's Budget and Policy Analysis staff.
- ◆ The Governor's Budget Recommendation is featured prominently in the Legislative Budget Book, the primary source document for the Joint Finance Appropriations Committee (JFAC).
- ◆ The Joint Finance Appropriations Committee, made up of ten Senate Finance members and ten House Appropriations members, holds budget hearings for about five weeks during the first part of the session, hearing from agency directors and germane committees in reviewing the agency budget requests and the Governor's budget recommendation.
- ◆ After the budget hearing process is complete, JFAC then has the responsibility to set appropriated spending levels for all state agencies and institutions. Working closely with Legislative Budget and Policy Analysts, the committee normally produces about 100 appropriation bills in a three-week budget setting process, in providing a balanced budget for the State of Idaho each year.
- ◆ Historically, 98% of all appropriation bills passed by JFAC become law without amendment or veto.

Idaho State Budget Process Flowchart







Education 37

Health and Human Services 61

Public Safety 69

Natural Resources 77

Economic Development 89

General Government 97



Education





Education

| <u>Original Appropriations</u> | <u>FY 1997</u> | <u>FY 2007</u> | <u>Annual % Chg</u> | <u>Total % Chg</u> |
|---|------------------|------------------|-------------------------|------------------------|
| <u>By Department or Division</u> | | | | |
| Public School Support | \$732.0 | \$1,518.0 | 7.6% | 107.4% |
| Agricultural Research & Ext. | 24.6 | 31.1 | 2.4% | 26.2% |
| College and Universities | 230.3 | 377.3 | 5.1% | 63.8% |
| Community Colleges | 11.3 | 22.4 | 7.1% | 98.3% |
| Deaf & Blind, School for the | 6.1 | 8.2 | 3.0% | 34.1% |
| State Board of Education | 1.0 | 12.0 | 28.2% | 1,100.4% |
| Health Education Programs | 5.8 | 9.3 | 4.8% | 60.2% |
| Historical Society | 2.4 | 5.1 | 7.7% | 110.5% |
| Library, State | 3.3 | 4.4 | 2.8% | 31.2% |
| Professional-Tech. Ed. | 38.3 | 59.0 | 4.4% | 54.1% |
| Public Broadcasting Sys. | 2.7 | 4.1 | 4.5% | 55.2% |
| Special Programs | 6.7 | 10.5 | 4.6% | 56.1% |
| Superintend. of Public Instr. | 87.9 | 25.6 | (11.6%) | (70.9%) |
| Vocational Rehabilitation | 13.8 | 24.9 | 6.0% | 79.7% |
| Total | \$1,166.2 | \$2,111.6 | 6.1% | 81.1% |

By Fund Source

| | | | | |
|--------------|------------------|------------------|-------------|--------------|
| General | \$961.9 | \$1,683.7 | 5.8% | 75.0% |
| Dedicated | 100.5 | 200.7 | 7.2% | 99.7% |
| Federal | 103.8 | 227.2 | 8.1% | 118.9% |
| Total | \$1,166.2 | \$2,111.6 | 6.1% | 81.1% |

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

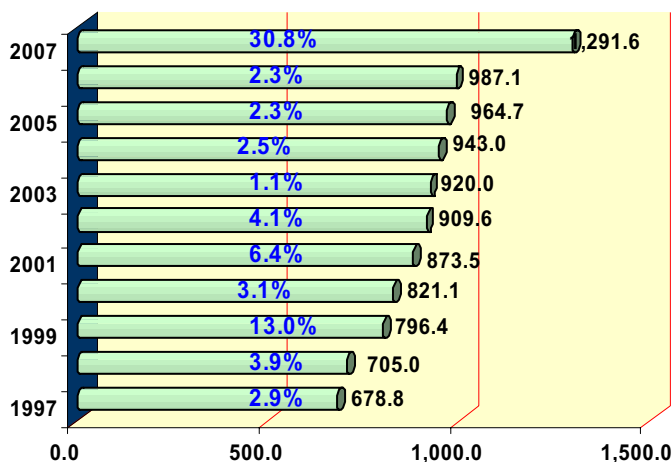
- ◆ Figures in the table above are influenced by the shifting of \$154 million in federal K-12 pass-through funds from the budget of the Superintendent of Public Instruction to the budget for Public Schools in FY 2004. Without this shift, the Public Schools 10-year percent change would be 83.4%. The Superintendent of Public Instruction's increase would have been 128.2%, driven predominantly by these increases in federal pass-through funds.
- ◆ The figures in the table above are also influenced by two rounds of property tax replacement. The first brought Gov. Batt's 1996 replacement of one-fourth of the School Maintenance & Operations (M&O) Levy into the Public Schools budget in FY99. The second occurred when Gov. Risch called the 2006 Legislature into special session to replace the remaining 0.3%. Without these M&O shifts, the Public Schools 10-Year percentage change would be 62.9%. If the federal funds shift is also taken into account, the 10-Year percentage change is 39.0%.

Public Schools (K-12)

| <u>Original Appropriated Operating Budget</u> | <u>FY 1997</u> | <u>FY 2007</u> | <u>Annual % Change</u> | <u>Total % Change</u> |
|---|----------------|------------------|----------------------------|---------------------------|
| By Program | | | | |
| Public Schools | \$732.0 | \$1,518.0 | 5.6% | 107.4% |
| General | \$689.5 | \$1,291.6 | 4.0% | 87.3% |
| Dedicated/Other | \$42.5 | \$51.4 | 3.2% | 20.9% |
| Federal | - | \$175.0 | - | - |
| Total | \$732.0 | \$1,518.0 | 5.6% | 107.4% |

Numbers may not add due to rounding. Excludes Prof.-Tech. Educ. and Driver's Training funds. FY96 appropriation did not count federal funds. The \$250.6 million appropriated by HB1, in the August 2006 special session is included in the FY07 appropriation figures.

Total General Fund Appropriations to Public Schools



Note: Blue percentage is percentage change. FY 1999 and FY 2007 appropriations include \$54.7 million and \$250.6 million in property tax replacement, respectively. Without these changes, the percentage increases for these years would have been 5.2% and 5.5%, respectively.

Local School District Certified Personnel

Over 85% of the nearly 17,000 certificated personnel employed by Idaho school districts are teachers.

| | FY 1996 FTP | FY 2006 FTP | Annual % Change | Total % Change |
|----------------------------------|-----------------------|-----------------------|--------------------|--------------------|
| District Administration | 323.8 | 383.3 | 1.7% | 18.4% |
| School Administration | 661.0 | 714.7 | 0.8% | 8.1% |
| Student Services | 1,086.1 | 1,294.0 | 1.8% | 19.1% |
| Instructional Services | 12,784.3 | 14,521.0 | 1.3% | 13.6% |
| TOTAL | 14,855.1 | 16,913.1 | 1.3% | 13.9% |
| <i>Student Enrollment</i> | <i>243,097</i> | <i>261,907</i> | <i>0.7%</i> | <i>7.7%</i> |

Note: Based on Fall 2005 SDE data.

FY 2005 School District Profiles

Over 256,000 students were enrolled in Idaho's K-12 public school system in FY 2005.

| <u>Size of District</u> | <u>No. of Districts</u> | <u>Student Enroll.</u> | <u>Student Teacher Ratio</u> | <u>Current Expend. Per Enrollee*</u> |
|-------------------------|-----------------------------|----------------------------|--------------------------------------|--|
| Over 5,000 students | 13 | 129,756 | 18.9 | \$6,335 |
| 2,500 to 4,999 students | 14 | 54,725 | 18.0 | \$6,387 |
| 1,000 to 2,499 students | 28 | 42,501 | 17.4 | \$6,703 |
| 500 to 999 students | 20 | 13,322 | 15.6 | \$7,661 |
| Less than 500 students | 41 | 9,725 | 12.5 | \$9,311 |
| Charter Schools | 18 | 5,975 | 26.2 | \$5,257 |
| Statewide Total | 134 | 256,004 | 18.0 | \$6,564 |

** Current Expenditures do not include capital assets or debt principal.*

Public School Funding Formula

- ◆ **Support Units** - An integral part of the funding formula calculations is based on average daily attendance (ADA) according to the size of the schools and category of students. For example: In a district with 300 or more elementary students, each support unit is equal to 21.5 ADA. In a district with 100 elementary students, each support unit is equal to 16 ADA. In a district with 750 or more secondary students, each support unit is equal to 18.5 ADA. In a district with 250 secondary students, each support unit is equal to 13.5 ADA. The difference between the large and small districts is commonly referred to as the "sparsity factor". (Section 33-1002, subsection 6, Idaho Code).

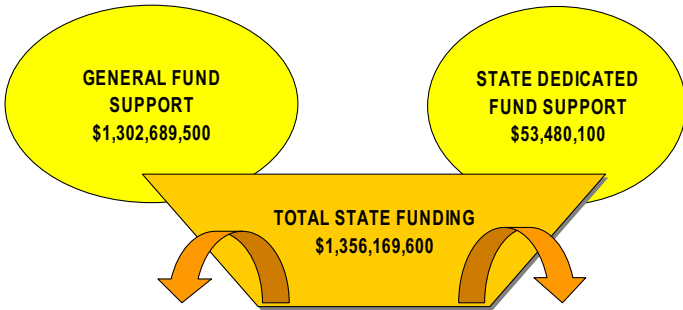
- ◆ **Salary-Based Apportionment** – The salary-based apportionment segment of the public schools' appropriation makes up 68% of the appropriated state funds. When applicable benefits are included, the total state funding involved in this area is over 80%.

The salary-based apportionment is computed using the number of support units in a district multiplied by a staff allowance (equal to 1.1 for instructional positions; 0.075 for administrative; and, 0.375 for classified support staff) multiplied by a base salary (\$23,210 for instructional; \$33,760 for administrative; and \$18,648 for classified) multiplied by a district average experience and education index for the instructional and administrative areas. The experience and education index is computed according to a statutory table of years of service and level of education. Benefit costs for PERSI and FICA are computed on the total apportionment. (Sections 33-1004 through 33-1004F, Idaho Code.)

- ◆ **Transportation Program** - The costs of transporting pupils to and from school includes maintenance, operation and depreciation of vehicles, insurance, salaries and benefits of drivers, and other costs such as for contracted operations. The transportation support program is based on transporting pupils one and one-half miles or more unless approved by the state board of education. The state's share of the transportation costs is 85% of allowable costs for the preceding year (Section 33-1006, Idaho Code). The 2003 Legislature made several changes in this area, which will take place beginning in FY 2005. The most important of these changes is designed to encourage school districts with transportation costs that are significantly higher than the state average to bring expenditures more into line with other districts. Districts with costs above a certain level will not receive state reimbursement for those additional costs.

Idaho Public School Fund Flow

(FY 2007 Operational Support - Excludes Bond and Plant Facility Funds)

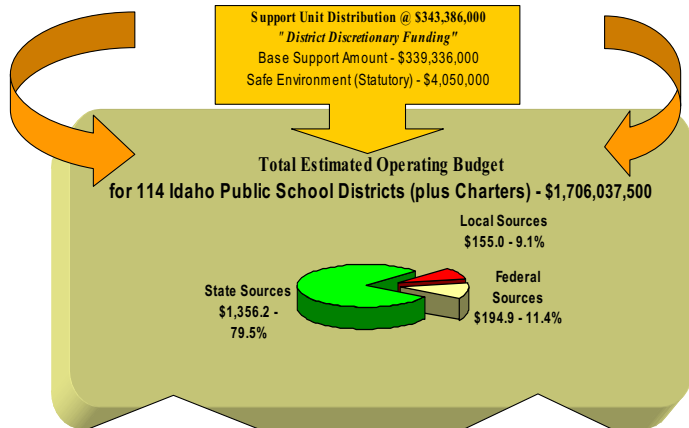


Statutory Distributions to Idaho School Districts at \$951,104,900

- Transportation - \$64,316,700
- Border Contacts - \$800,000
- Exceptl. Contracts/Tuition Equiv. - \$5,750,000
- Program Adjustments (Booth) - \$435,000
- Salary-based Apportionment - \$740,842,100
- State-paid Personnel Benefits - \$133,897,900
- Early Retirement Payouts - \$4,750,000
- Teacher Incentive Awards - \$313,200

Other Earmarked Distributions to Idaho School Districts at \$61,678,700

- Limited English Proficiency - \$6,040,000
- Safe and Drug Free Schools - \$5,500,000
- Technology & Remediation - \$9,800,000
- Idaho Reading Initiative - \$2,800,000
- Teacher Training (Gifted & Talented) - \$500,000
- Professional-Technical Education - \$11,102,500
- School Facilities (Lottery) - \$10,772,900
- Bond Levy Equalization - \$6,300,000
- Idaho Digital Learning Academy - \$1,100,000
- Driver's Education Funds - \$2,113,300
- School Facilities Maintenance Match - \$5,650,000



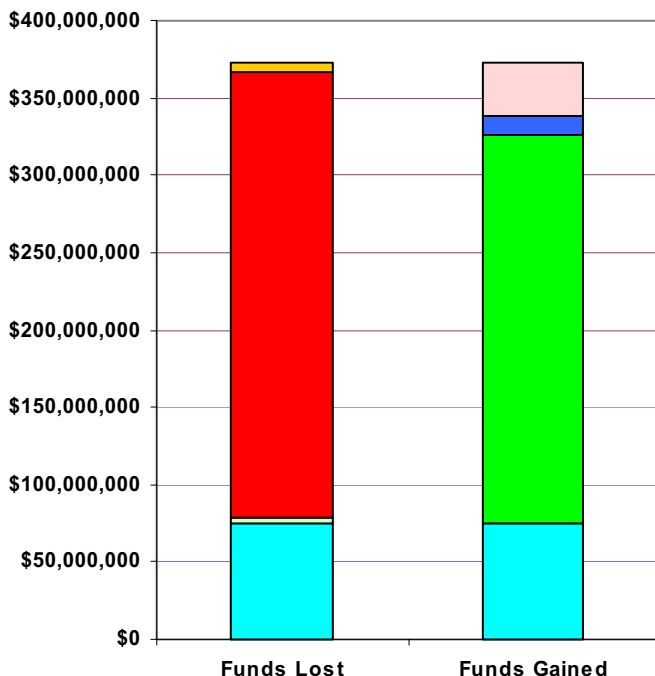
Federal Funds - \$194,867,900

- Dept. of Education - \$175,000,000
- Federal Forest - \$6,162,100
- Impact Aid - \$8,800,000
- Prof.Tech. Ed. - \$4,905,800

Local Property Taxes
\$155,000,000

Funds Lost & Gained by Public Schools in HB1

Net local property tax reduction is approximately \$260 million



- Budget Stabilization Levies
- Ongoing Overappropriation in FY07 K-12 Budget
- Increased General Fund Approp.
- Urban Renewal/REA School M&O
- Regular School M&O
- Ag Pers. Prop. Tax Repl. for School M&O
- Property Tax Replacement converts to Discretionary

- ◆ **Blues and Greens** in the above chart represent state funds.
- ◆ **Reds, Pinks and Oranges** in the above chart represent various local property tax dollars, as individually described in the legend.
- ◆ **HB1** represented a replacement of all School Maintenance and Operations (M&O) Levies, except a portion of the Boise School District's M&O Levy. However, Boise property taxpayers will still receive the same 0.3% M&O levy rate reduction experienced by property taxpayers in other school districts.
- ◆ **Budget Stabilization Levies** may be imposed in four high property value school districts for the portion of old M&O-based revenues that exceeded the amount of state equalization funding.

Statewide Certified Staff Salaries for Idaho School Districts

Average total teacher pay in Idaho is over \$42,000 per year.

| | FY 1996 Avg Total Salary | FY 2006 Avg Total Salary | Annual % Change | Total % Change |
|--|--------------------------------|--------------------------------|-----------------------|-------------------|
|--|--------------------------------|--------------------------------|-----------------------|-------------------|

District Administration

| | | | | |
|--------------------------|---------------|---------------|-------------|--------------|
| Superintendent | 65,216 | 83,753 | 2.5% | 28.4% |
| Assistant Superintendent | 67,843 | 94,349 | 3.4% | 39.1% |
| Director | 50,840 | 68,578 | 3.0% | 34.9% |
| Supervisor/Coordinator | 50,089 | 62,680 | 2.3% | 25.1% |
| Weighted Average | 55,828 | 72,887 | 2.7% | 30.6% |

School Administration

| | | | | |
|-------------------------|---------------|---------------|-------------|--------------|
| Elementary Principals | 51,624 | 68,851 | 2.9% | 33.4% |
| Secondary Principals | 53,497 | 71,187 | 2.9% | 33.1% |
| Assistant Principals | 49,547 | 65,293 | 2.8% | 31.8% |
| Weighted Average | 51,671 | 68,563 | 2.9% | 32.7% |

Student Services

| | | | | |
|---------------------------|---------------|---------------|-------------|--------------|
| Education Media Gen. | 34,270 | 47,330 | 3.3% | 38.1% |
| Counselors | 36,731 | 47,610 | 2.6% | 29.6% |
| School Psychologists | 40,533 | 51,667 | 2.5% | 27.5% |
| School Nurses | 29,776 | 41,611 | 3.4% | 39.7% |
| School Social Workers | 35,674 | 46,437 | 2.7% | 30.2% |
| Speech Therap. & Audiolog | 34,744 | 47,467 | 3.2% | 36.6% |
| Weighted Average | 35,924 | 47,439 | 2.8% | 32.1% |

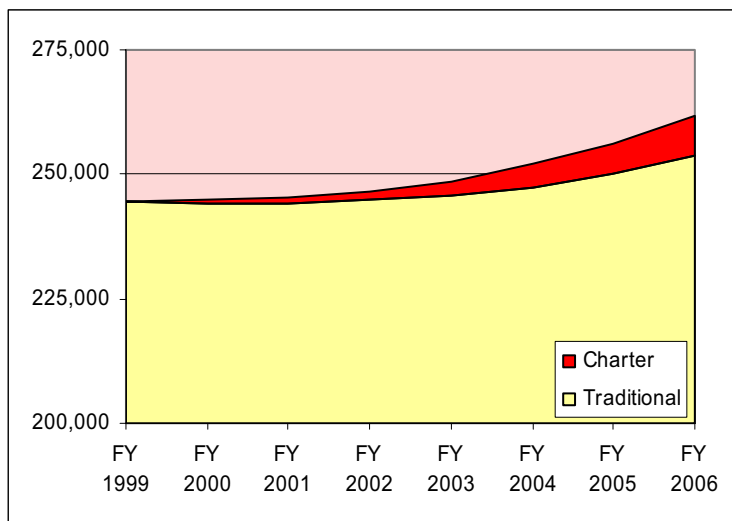
Instructional Services

| | | | | |
|-------------------------|---------------|---------------|-------------|--------------|
| Elementary Teachers | 31,096 | 41,656 | 3.0% | 34.0% |
| Secondary Teachers | 32,402 | 43,019 | 2.9% | 32.8% |
| Weighted Average | 31,730 | 42,313 | 2.9% | 33.4% |

Note: Based on Fall 2005 state Department of Education data.

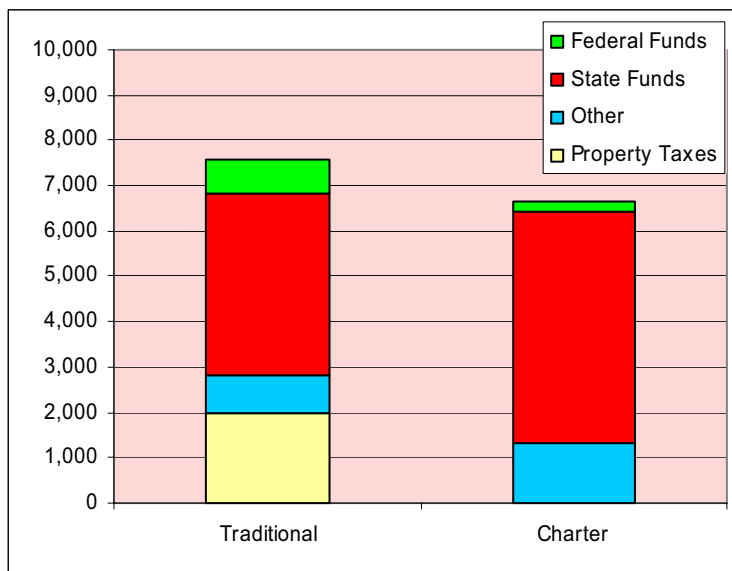
Idaho Public School Enrollment

Traditional Public & Public Charter Schools



FY 2005 Total Funding per Enrolled Student

Traditional Public & Public Charter Schools



2004 Charter School Legislation

- ◆ **SB 1443** - This legislation dealt with funding issues associated with virtual charter schools. The legislation provided that such schools will be assigned no higher than the median attendance divisor for FY04 and FY05, for the purposes of determining support units, and no higher than the second highest divisor for FY06 and FY07. Such schools will receive their actual divisor for FY08 and forward.

The legislation further provided that such schools will be eligible, beginning in FY06, to receive the state's customary 85% transportation match for the cost of transporting the education program to the child (similar to the traditional cost of transporting the child to the education program). Costs eligible for reimbursement include internet access, electronic and computer equipment, toll-free telephone service, the mileage costs of teachers and staff conducting home visits, and any regular transportation costs that may be claimed by a school district (such as educational field trips). Such schools will still be subject to the same funding limitations that require costs to be within a certain percentage of the statewide average for transportation services.

- ◆ **SB 1444a** - This legislation overhauled most of the sections of state law governing charter schools. Key points of the legislation included provisions that:
 - ◆ Clarified that charter school employees and governing boards were subject to the same ethics standards as traditional school districts.
 - ◆ Created the Public Charter School Commission as a new, state-wide entity with the authority to grant and oversee charter schools. The commission includes three current or former school board members, three current or former members of charter school boards of directors, and one at-large member not associated with the education industry. All members are appointed by the Governor, subject to Senate confirmation.
 - ◆ While still requiring groups petitioning for the creation of a new charter school to first submit the application to the local school board, the legislation allowed the petitioners to refer their application to the Public Charter School Commission within 30 days of submission to the local school board, if agreement has not been reached.
 - ◆ Granted the State Board of Education the authority to designate charter schools as Local Educational Agencies (LEAs).
 - ◆ Reduced the number of new charters that may be authorized in the state each year from twelve to six.

Higher Education

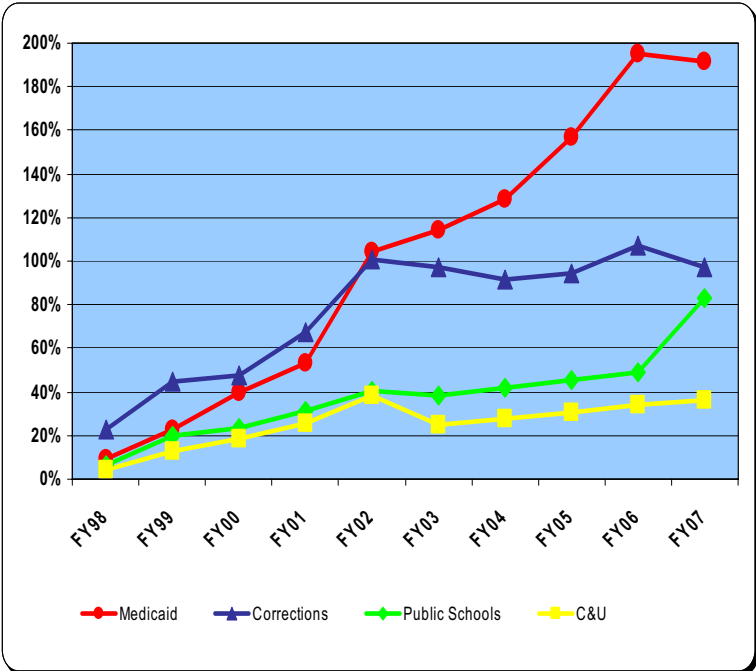
General Fund Support for Higher Education

A 10-Year History

Over the past ten years, as a percent of total General Fund appropriations, funding for Idaho's 4-year institutions of higher education has been impacted by the rapid growth in costs for Corrections and Medicaid. In fact, higher ed funding grew the slowest among the five government segments listed below.

| General Fund Approps | FY 1997 | FY 2007 | Annual %Chg | Total %Chg |
|-------------------------|-------------------|-------------------|----------------|---------------|
| College & Universities | \$178.M | \$243.7M | 3.2% | 36.9% |
| Public Schools | \$689.5M | \$1,291.6M | 6.5% | 87.3% |
| Medicaid | \$128.1M | \$357.3M | 10.8% | 178.8% |
| Adult/Juv Corrections | \$78.6M | \$178.M | 8.5% | 126.4% |
| All Other Agencies | \$338.4M | \$523.1M | 4.5% | 54.6% |
| Total | \$1,412.7M | \$2,593.7M | 6.3% | 83.6% |

10 Year Percent Change in General Fund Appropriations



Higher Education
Operating Budgets
Appropriated Funds Only

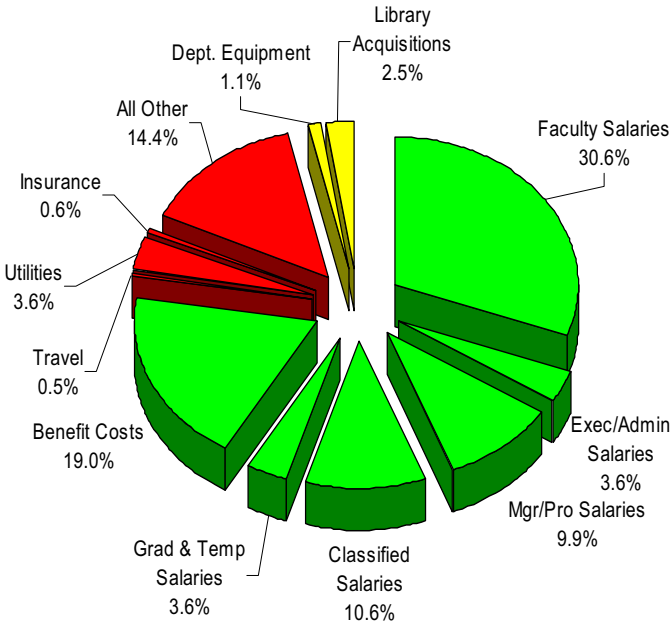
| 1 Year Comparative Operating Budget By Campus | FY 2006 | FY 2007 | \$ Chg | Total %Chg |
|--|-----------------|-----------------|-------------------|-----------------------|
| BSU | \$110.1M | \$118.7M | \$8.6M | 7.8% |
| ISU | \$94.2M | \$101.4M | \$7.2M | 7.7% |
| UI | \$127.3M | \$133.M | \$5.8M | 4.5% |
| LCSC | \$19.7M | \$21.M | \$1.3M | 6.4% |
| Systemwide | \$3.1M | \$3.1M | \$.M | 0.8% |
| TOTAL | \$354.4M | \$377.3M | \$22.9M | 6.5% |

| 10 Year Comparative Operating Budget By Campus | FY 1997 | FY 2007 | Annual %Chg | Total %Chg |
|---|-----------------|-----------------|------------------------|-----------------------|
| BSU | \$66.1M | \$118.7M | 6.0% | 79.6% |
| ISU | \$57.5M | \$101.4M | 5.8% | 76.5% |
| UI | \$85.6M | \$133.M | 4.5% | 55.4% |
| LCSC | \$12.8M | \$21.M | 5.1% | 64.3% |
| Systemwide | \$3.8M | \$3.1M | -2.0% | -18.6% |
| TOTAL | \$225.8M | \$377.3M | 5.3% | 67.1% |

| By Fund Source Original Approp. | FY 1997 | FY 2007 | %Chg | %Chg |
|--|-----------------|-----------------|-------------|--------------|
| General Fund* | \$173.5M | \$248.4M | 3.7% | 43.2% |
| Endowment Funds | \$8.6M | \$7.6M | -1.2% | -11.5% |
| Total State Support | \$182.1M | \$256.M | 3.5% | 40.6% |
| Student Fees | \$43.6M | \$121.2M | 10.8% | 178.0% |
| TOTAL | \$225.8M | \$377.3M | 5.3% | 67.1% |

* General Fund includes \$4,247,900 for 27th payroll in FY06 and \$4,686,100 for one-time capital outlay in FY07, the source of which actually was the Economic Recovery Reserve Fund.

Higher Education
**FY 2007 Appropriated Funding
 by Personnel, Operating & Capital Expenditures**

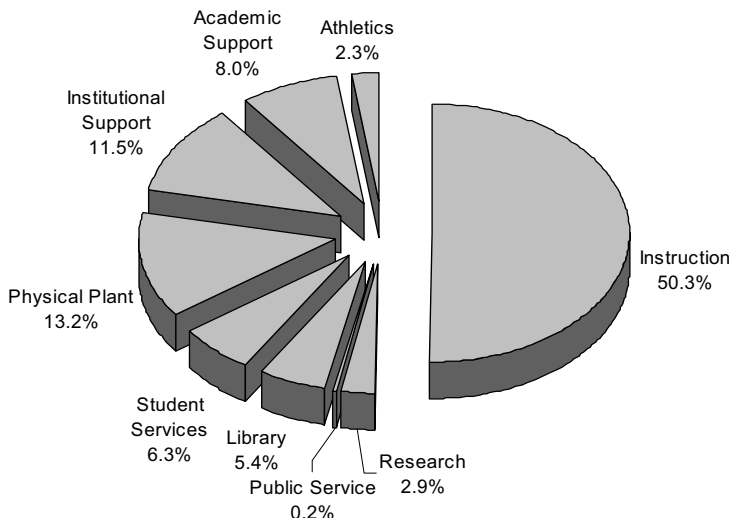


Personnel costs will consume 77.4% of the \$373 million distributed to the 4-year institutions. Of the \$288.7 million spent on employee compensation, the largest portion goes to faculty salaries and the next biggest slice goes to benefit costs for all employees.

Operating expenses account for 19.1% of the higher ed appropriation. Of the \$71.1 million spent on consumables, \$14.4 million (18.8%) will be spent on utilities, \$2 million (2.9%) will be spent on insurance and \$2 million (2.9%) will be spent on travel.

Capital Outlay totals 3.6% of the appropriation or \$13.4 million. Library acquisitions account for more than two-thirds of the durable goods purchased by the institutions.

Higher Education
**Use of FY 2007 Appropriated Funding
 by Functional Classification**



Instruction: academic and professional-technical credit and non-credit courses including faculty.

Research: individual and/or project research, institutes and research centers.

Student Services: financial aid, counseling and career guidance, student health services, student newspapers, student organizations, intramural athletics, cultural events, etc.

Physical Plant: services and maintenance related to facilities and grounds.

Public Service: cooperative extension, conferences, institutes, radio & television, reference bureaus, consulting, etc.

Institutional Support: governing board, planning, programming, legal, fiscal, personnel, logistical, fund raising, investment, etc.

Academic Support: academic administration, computing services, libraries, museums, galleries, audio-visual services, etc.

Athletics: administration, marketing and student participation in inter-collegiate men's and women's athletics.

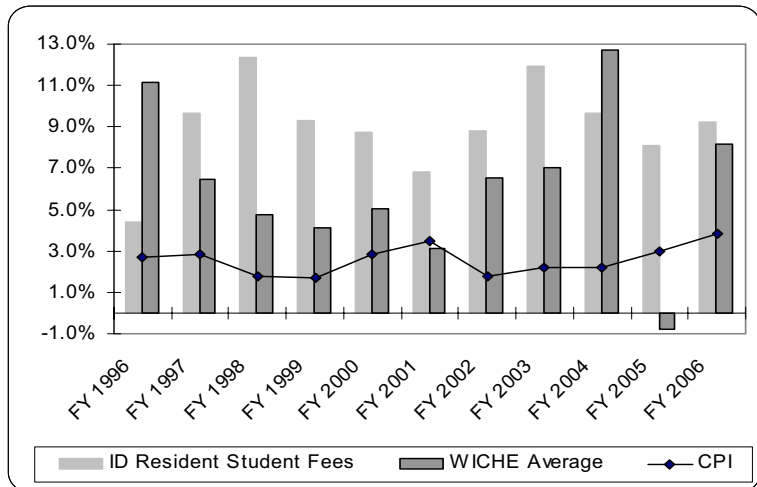
Higher Education Student Fees

As of FY 2006, student fees in Idaho were 97.8% of the WICHE* state average (\$3,976). The least expensive WICHE state was Hawaii at 71.8% of average. The most expensive WICHE state was Oregon at 121.8% of average.

| Annual Undergraduate Full-Time Student Fees | FY 1997 | FY 2007 | Annual %Chg | Total %Chg |
|--|-----------------|-----------------|------------------------|-----------------------|
| Resident Fees | | | | |
| Boise State University | \$ 1,794 | \$ 4,154 | 8.8% | 131.5% |
| Idaho State University | \$ 1,726 | \$ 4,190 | 9.3% | 142.8% |
| University of Idaho | \$ 1,768 | \$ 4,200 | 9.0% | 137.6% |
| Lewis-Clark State College | \$ 1,626 | \$ 3,897 | 9.1% | 139.7% |
| Idaho Average | \$ 1,729 | \$ 4,110 | 9.0% | 137.7% |

| | | | | |
|--|-----------------|------------------|-------------|--------------|
| Non-Resident Tuition Only (Non-Residents pay Fees plus Tuition) | | | | |
| Boise State University | \$ 7,140 | \$ 11,932 | 5.3% | 67.1% |
| Idaho State University | \$ 7,400 | \$ 12,460 | 5.3% | 68.4% |
| University of Idaho | \$ 7,420 | \$ 13,800 | 6.4% | 86.0% |
| Lewis-Clark State College | \$ 6,352 | \$ 10,841 | 5.5% | 70.7% |
| Idaho Average | \$ 7,078 | \$ 12,258 | 5.6% | 73.2% |

Percent Change Comparison



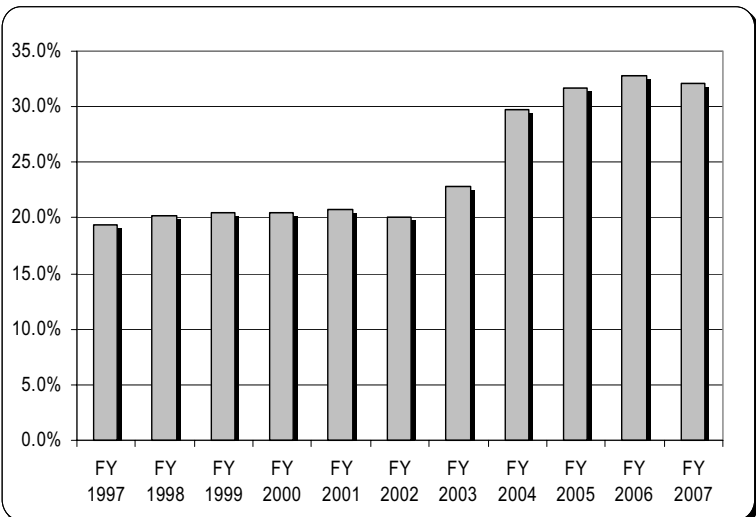
*The Western Interstate Commission on Higher Education member states are Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington and Wyoming.

Higher Education Student Fees

Note: In 2005, the legislature passed H231 which amended state law to allow tuition to be collected at institutions of higher education in Idaho, with the exception of the University of Idaho which is constitutionally prohibited from charging tuition.

Student Fees have come to account for nearly one out of every three dollars appropriated to higher education in Idaho. Ten years ago, student fees contributed less than a fifth of appropriated dollars. Over the past ten years, General Fund money going to higher education has increased by 36% while student fees have increased by 168%. Endowment Fund investment losses since FY 2003 have also had an impact on funding available for higher education (see Section I of this book for information about endowment distributions).

**Student Fees as a Percentage of the
Higher Education Appropriation**



Higher Education
Student Enrollment

Fall Academic Enrollment

| Full-Time Equivalent | <u>1995</u> | <u>2005</u> | <u>Annual %Chg</u> | <u>Total %Chg</u> |
|-----------------------------|--------------------|--------------------|---------------------------|--------------------------|
| Boise State University | 9,686 | 12,806 | 2.8% | 32.2% |
| Idaho State University | 8,086 | 9,170 | 1.3% | 13.4% |
| University of Idaho | 9,446 | 10,791 | 1.3% | 14.2% |
| Lewis-Clark State College | 1,966 | 2,126 | 0.8% | 8.1% |
| Average | 7,296 | 8,723 | 1.8% | 19.6% |

Fall Academic Enrollment

| Headcount (full & part time) | <u>1995</u> | <u>2005</u> | <u>Annual %Chg</u> | <u>Total %Chg</u> |
|---|--------------------|--------------------|---------------------------|--------------------------|
| Boise State University | 14,295 | 17,614 | 2.1% | 23.2% |
| Idaho State University | 10,810 | 12,762 | 1.7% | 18.1% |
| University of Idaho | 11,727 | 12,476 | 0.6% | 6.4% |
| Lewis-Clark State College | 2,552 | 2,653 | 0.4% | 4.0% |
| Average | 9,846 | 11,376 | 1.5% | 15.5% |

Fall 2006 Academic Enrollment

| Full-Time Equivalent | <u>Lower Div.</u> | <u>Upper Div.</u> | <u>Grad.</u> | <u>Prof.</u> |
|-----------------------------|--------------------------|--------------------------|---------------------|---------------------|
| Boise State University | 8,775 | 3,269 | 762 | - |
| Idaho State University | 5,523 | 2,298 | 1,089 | 260 |
| University of Idaho | 5,352 | 3,839 | 1,274 | 326 |
| Lewis-Clark State College | 1,328 | 798 | - | - |
| Average | 5,245 | 2,551 | 781 | 147 |

Higher Education
Net Asset Balances
 (As of June 30, 2005)

| Net Assets | BSU | ISU | UI | LCSC | Total |
|----------------------------|-----------------|-----------------|-----------------|----------------|-----------------|
| Invested in capital assets | \$141.3M | \$81.3M | \$171.2M | \$19.6M | \$413.5M |
| Restricted - expendable | \$9.9M | \$24.7M | \$21.3M | \$1.4M | \$57.2M |
| Restricted - nonexpendable | | | \$78.7M | | \$78.7M |
| <i>Unrestricted</i> | <i>\$60.4M</i> | <i>\$30.9M</i> | <i>\$41.6M</i> | <i>\$5.5M</i> | <i>\$138.3M</i> |
| Total Net Assets | \$211.6M | \$136.9M | \$312.7M | \$26.5M | \$687.7M |

Invested in Capital Assets: an institution's total investment in capital assets, net of accumulated depreciation and outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included.

Restricted - expendable: resources in which an institution is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.

Restricted - nonexpendable: endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal.

Unrestricted: revenue derived from student fees, state appropriations, and sales and services of educational departments. This also includes auxiliary enterprises, which are substantially self-supporting activities that provide services for students, faculty and staff. Not all source of revenues noted above are necessarily present in the unrestricted balance (e.g. state General Funds are spent in the fiscal year appropriated and not carried over into the following fiscal year).

Source: Office of the State Board of Education

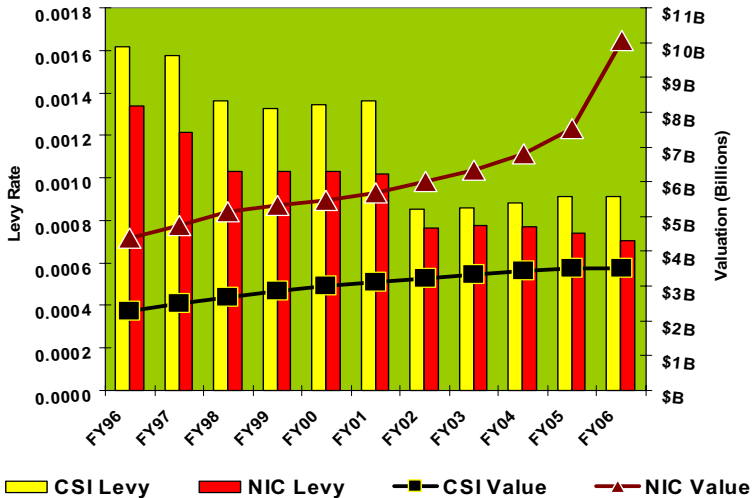
Higher Education Community College Funding

| <u>Operating Budgets</u> | <u>FY 1996</u> | <u>FY 2006</u> | <u>Annual % Chg</u> | <u>Total % Chg</u> |
|--------------------------|----------------|----------------|-------------------------|------------------------|
| CSI | \$13.9M | \$24.M | 5.6% | 72.2% |
| NIC | \$15.6M | \$29.3M | 6.5% | 87.3% |
| Total | \$29.6M | \$53.3M | 6.1% | 80.2% |

Sources of Revenue (FY 2006)*

| | CSI | NIC | TOTAL |
|---------------------------|--------------------|--------------------|--------------------|
| General Funds | \$10,573.3M | \$10,098.5M | \$20,671.8M |
| Liquor Funds | \$150.K | \$150.K | \$300.K |
| Property Taxes | \$3,643.8M | \$7,362.3M | \$11,006.1M |
| Tuition & Fees | \$6,583.2M | \$8,875.6M | \$15,458.8M |
| County Tuition | \$1,574.4M | \$902.3M | \$2,476.7M |
| Miscellaneous | \$1,482.4M | \$1,916.7M | \$3,399.1M |
| Total | \$24,007.1M | \$29,305.4M | \$53,312.5M |

* This does not reflect the total operating budgets for the community colleges, as there are other non-appropriated funds such as auxiliary enterprises and grants & contracts which are not included.



Note: CSI & NIC each received \$500,000 in FY 1998 and \$1.6 million in FY 2002 in additional General Funds to provide property tax relief.

Higher Education
Community College Student Enrollment

| Fall Academic Enrollment | | | Annual | Total |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|
| <u>Full-Time Equivalent</u> | <u>1995</u> | <u>2005</u> | <u>%Chg</u> | <u>%Chg</u> |
| College of Southern Idaho | | | | |
| Academic | 2,169 | 3,185 | 3.9% | 46.8% |
| Professional-Technical | 430 | 824 | 6.7% | 91.6% |
| North Idaho College | | | | |
| Academic | 2,116 | 2,597 | 2.1% | 22.7% |
| Professional-Technical | 268 | 556 | 7.6% | 107.5% |
| Total | 4,983 | 7,162 | | |

| Fall Academic Enrollment | | | Annual | Total |
|--|--------------------|--------------------|--------------------|--------------------|
| <u>Headcount (full & part time)</u> | <u>1995</u> | <u>2005</u> | <u>%Chg</u> | <u>%Chg</u> |
| College of Southern Idaho | | | | |
| Academic | 3,584 | 5,809 | 4.9% | 62.1% |
| Professional-Technical | 775 | 1,275 | 5.1% | 64.5% |
| North Idaho College | | | | |
| Academic | 2,961 | 3,781 | 2.5% | 27.7% |
| Professional-Technical | 315 | 587 | 6.4% | 86.3% |
| Total | 7,635 | 11,452 | | |

| Annual Resident | | | Annual | Total |
|--------------------------------------|-----------------------|-----------------------|--------------------|--------------------|
| <u>Full-Time Student Fees</u> | <u>FY 1997</u> | <u>FY 2007</u> | <u>%Chg</u> | <u>%Chg</u> |
| College of Southern Idaho | 1,100 | 2,000 | 6.2% | 81.8% |
| North Idaho College | 984 | 1,992 | 7.3% | 102.4% |
| Average | 1,042 | 1,996 | 6.7% | 91.6% |

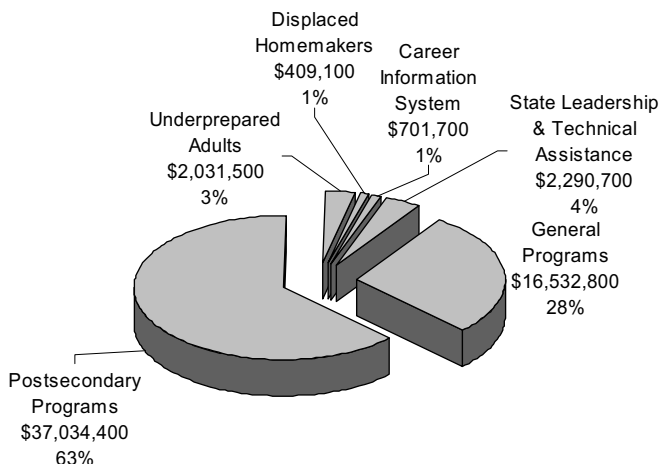
Eastern Idaho Technical College

| Annual Resident | | | Annual | Total |
|--------------------------------------|-----------------------|-----------------------|--------------------|--------------------|
| <u>Full-Time Student Fees</u> | <u>FY 1997</u> | <u>FY 2007</u> | <u>%Chg</u> | <u>%Chg</u> |
| | \$ 1,034 | \$ 1,578 | 4.3% | 52.6% |

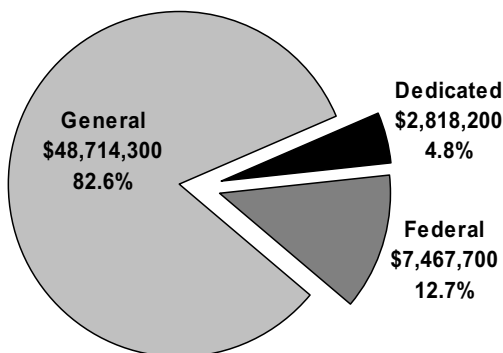
| | | | Annual | Total |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|
| <u>Fall Enrollment</u> | <u>1995</u> | <u>2005</u> | <u>%Chg</u> | <u>%Chg</u> |
| Full-Time Equivalent | 357 | 517 | 3.8% | 44.8% |
| Headcount (full & part time) | 409 | 763 | 6.4% | 86.6% |

Professional-Technical Education

Nearly two out of every three dollars appropriated for Professional-Technical Education goes to Idaho's six technical colleges (at BSU, ISU, LCSC, CSI, NIC and EITC). That amount totals \$37 million.



FY 2007 Appropriation By Fund Source



Professional-Technical Education

Postsecondary Programs

Allocation of Appropriations (in thousands)

| Technical Colleges | FY 2006 | FY 2007 | Total %Chg |
|---------------------------|-------------------|-------------------|-----------------------|
| Boise State University | \$6,882.3 | \$7,111.3 | 3.3% |
| Idaho State University | \$9,740. | \$10,069.4 | 3.4% |
| Lewis-Clark State College | \$3,766. | \$3,942.8 | 5.2% |
| College of Southern Idaho | \$5,387. | \$5,837.3 | 3.4% |
| North Idaho College | \$3,835.7 | \$4,245.2 | 4.7% |
| E. Idaho Tech. College | \$5,542.3 | \$5,828.4 | 10.7% |
| Total | \$35,153.3 | \$37,034.4 | 5.4% |
| <i>Average</i> | <i>\$5,858.9</i> | <i>\$6,172.4</i> | <i>5.4%</i> |

Postsecondary Enrollment

| Year-End | | | Annual | Total |
|------------------------------------|-----------------------|-----------------------|---------------------|---------------------|
| <u>Full-Time Equivalent</u> | <u>FY 1996</u> | <u>FY 2006</u> | <u>% Chg</u> | <u>% Chg</u> |
| Boise State University | 759 | 762 | 0.0% | 0.4% |
| Idaho State University | 1,211 | 946 | -2.4% | -21.9% |
| Lewis-Clark State College | 454 | 353 | -2.5% | -22.2% |
| College of Southern Idaho | 477 | 602 | 2.4% | 26.2% |
| North Idaho College | 272 | 572 | 7.7% | 110.3% |
| E. Idaho Tech. College | 404 | 595 | 3.9% | 47.3% |
| Average | 596 | 638 | 0.7% | 7.1% |

| Year-End | | | Annual | Total |
|--|-----------------------|-----------------------|---------------------|---------------------|
| <u>Headcount (full & part time)</u> | <u>FY 1996</u> | <u>FY 2006</u> | <u>% Chg</u> | <u>% Chg</u> |
| Boise State University | 1,054 | 1,325 | 2.3% | 25.7% |
| Idaho State University | 1,485 | 1,571 | 0.6% | 5.8% |
| Lewis-Clark State College | 687 | 688 | 0.0% | 0.1% |
| College of Southern Idaho | 1,230 | 2,657 | 8.0% | 116.0% |
| North Idaho College | 357 | 716 | 7.2% | 100.6% |
| E. Idaho Tech. College | 554 | 1,410 | 9.8% | 154.5% |
| Average | 895 | 1,395 | 4.5% | 55.9% |

Source: Division of Professional-Technical Education



Health and Human Services





Health & Human Services

| <u>Original Appropriations</u> | <u>FY 1997</u> | <u>FY 2007</u> | <u>Annual % Chg</u> | <u>Total % Chg</u> |
|---|----------------|------------------|---------------------|--------------------|
| <u>By Department or Division</u> | | | | |
| Med. Indigent Health Care | \$9.8 | \$20.8 | 7.8% | 112.7% |
| Health & Welfare | 754.4 | 1,688.0 | 8.4% | 123.8% |
| Environmental Quality | 36.4 | --- | --- | (100.0%) |
| Child Welfare | 34.6 | 50.9 | 3.9% | 47.0% |
| Commissions & Councils | 1.9 | 4.7 | 9.7% | 152.7% |
| Indirect Support Services | 20.0 | 34.3 | 5.6% | 71.8% |
| Medical Assistance | 420.4 | 1,246.7 | 11.5% | 196.5% |
| Mental Health Services | --- | 42.1 | --- | --- |
| Public Health Services | 46.2 | 107.9 | 8.8% | 133.4% |
| Psychiatric Hospitalization | --- | 27.4 | --- | --- |
| Srvs for Devel Disabled | 28.0 | 40.3 | 3.7% | 43.9% |
| Veterans Services | 11.7 | --- | --- | (100.0%) |
| Welfare | 86.1 | 133.7 | 4.5% | 55.2% |
| Community Rehabilitation | 69.0 | --- | --- | (100.0%) |
| Independent Living Council | --- | .1 | --- | --- |
| Public Health Districts | 7.9 | 10.3 | 2.7% | 30.0% |
| Total | \$772.1 | \$1,719.2 | 8.3% | 122.7% |

By Fund Source

| | | | | |
|--------------|----------------|------------------|-------------|---------------|
| General | \$256.2 | \$533.1 | 7.6% | 108.1% |
| Dedicated | 86.2 | 117.0 | 3.1% | 35.7% |
| Federal | 429.7 | 1,069.1 | 9.5% | 148.8% |
| Total | \$772.1 | \$1,719.2 | 8.3% | 122.7% |

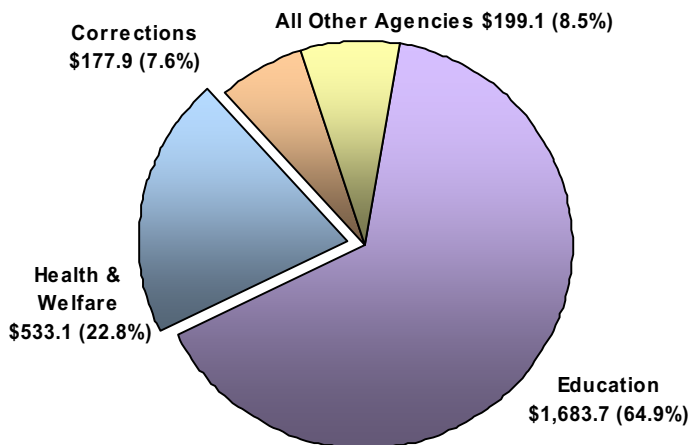
Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ **Medicaid Reform:** During the 2006 session legislation was approved that reformed the Idaho's Medicaid program. Under the adopted reform the Medical Assistance Division's appropriation was split into four budgeted programs: Medicaid Administration & Medical Management, Services for Elders, Services for Individuals with Disabilities, and Services to Working-Age Adults and Healthy Children.

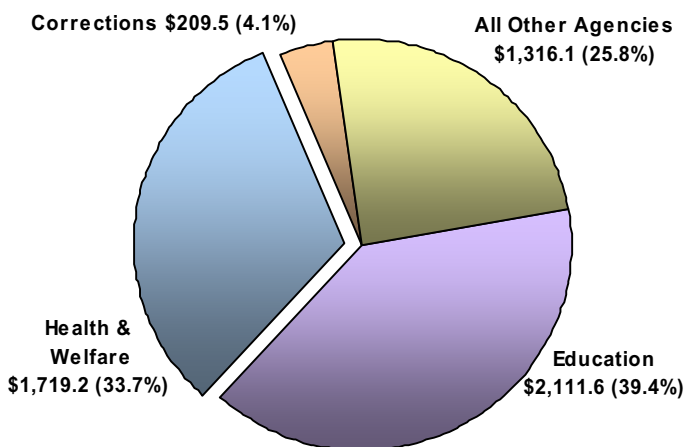
FY 2007 State Appropriations

Over 22% percent of all state dollars are expended for health and social service programs, but account for 34% when all other fund sources are considered — almost as much as all of education

State General Fund Budget (millions)



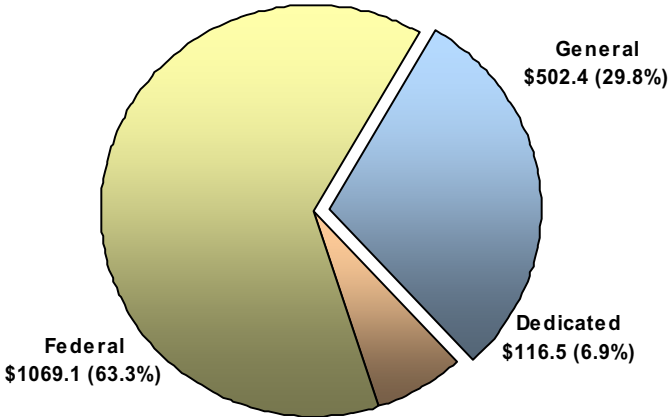
Total State Budget (millions)



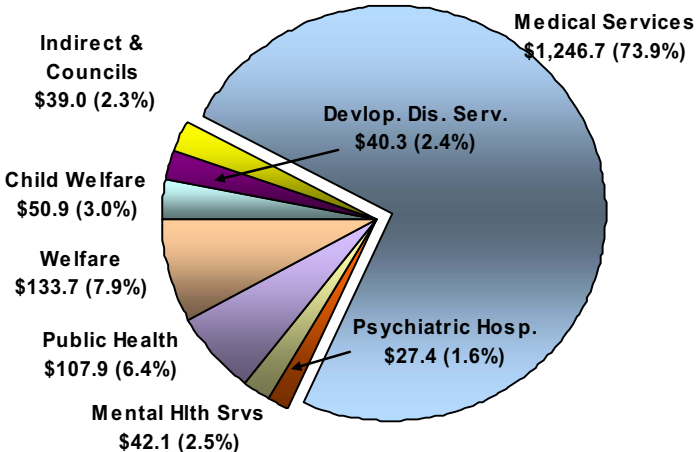
FY 2007 DHW Appropriation: \$1,688 B

Almost 74% of all moneys appropriated to the Department of Health and Welfare are expended for medical services and long-term care on behalf of low-income people with limited resources

Appropriation by Fund Source (millions)

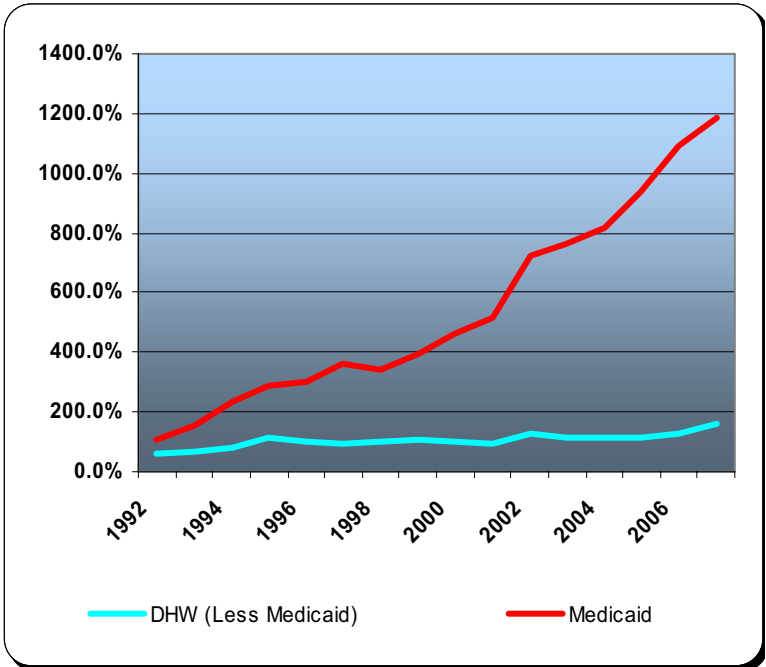


Appropriation by Division (millions)



General Fund 15-Year Trend Comparison

General Fund Original Appropriations are expressed as a cumulative percentage increase over FY 1992 levels



- ◆ Since 1997, growth in the Department of Health and Welfare (Less Medicaid), has remained relatively flat, while Medicaid has grown significantly.
- ◆ In 1997, the Department of Health and Welfare, without Medicaid, made up 9% of the state General Fund budget, but has since declined to 5.6% in 2007, due in part, to the rising costs of Medicaid.
- ◆ Medicaid made up 10% of the state General Fund budget in 1997, but today that figure has grown to about 13.7%.

Medicaid Comparison of Idaho to Western States and Nation

| Western States | % Population Enrolled 2004 | Per Capita Exp. 2002 | \$ Exp. Per Beneficiary 2002 | % Chg in Medicaid Expenses 2003-2004 |
|-------------------|----------------------------|----------------------|------------------------------|--------------------------------------|
| Idaho | 15.7% | \$622 | \$4,738 | 8.8% |
| <i>State Rank</i> | 34 | 45 | 32 | 20 |
| Oregon | 11.8% | \$794 | \$4,502 | -4.3% |
| <i>State Rank</i> | 36 | 29 | 35 | 48 |
| Washington | 15.2% | \$933 | \$5,447 | 3.6% |
| <i>State Rank</i> | 19 | 15 | 23 | 38 |
| Nevada | 7.3% | \$399 | \$4,272 | 1.0% |
| <i>State Rank</i> | 50 | 50 | 38 | 43 |
| Utah | 7.9% | \$455 | \$3,867 | 15.4% |
| <i>State Rank</i> | 48 | 49 | 47 | 6 |
| Montana | 9.2% | \$657 | \$5,775 | 11.2% |
| <i>State Rank</i> | 43 | 41 | 16 | 14 |
| Wyoming | 11.8% | \$598 | \$5,053 | 10.8% |
| <i>State Rank</i> | 36 | 46 | 28 | 15 |
| National | 14.9% | \$894 | \$5,235 | 6.6% |

SOURCE: Morgan Quintno, Health Care State Rankings 2006, 14th Edition

- ◆ When comparing Medicaid enrollment and expenditures, most Western States rank in the lower half nationally.
- ◆ Medicaid Expenses for Idaho grew about 2.2% faster than the national average.
- ◆ Idaho's Medicaid Expenses percentage growth of 8.8% is the mean when compared to its western counterparts.

Medicaid Expenses in Idaho By Service Type

(In Millions)

| | FY 2006 | FY 2007 | FY 2008 |
|-----------------------------------|------------------|------------------|------------------|
| Type of Services | Actual | Estimate | Estimate |
| Inpatient Hospital | \$140.7 | \$150.0 | \$158.7 |
| Nursing Facility | 130.9 | 135.2 | 139.4 |
| Prescribed Drugs | 141.3 | 111.1 | 113.9 |
| Waivered Services | 120.2 | 126.0 | 137.2 |
| Physician Services | 66.6 | 68.0 | 71.7 |
| Mental Health | 99.4 | 112.1 | 130.3 |
| Outpatient Hospital | 51.3 | 53.8 | 58.6 |
| Developmental Disability Center | 58.8 | 61.0 | 68.6 |
| ICF-MR Care | 35.6 | 36.1 | 36.6 |
| DSH & UPL | 25.9 | 28.1 | 30.8 |
| Dental Services | 26.5 | 29.7 | 35.9 |
| CHIP & Access Card | 21.0 | 21.8 | 21.8 |
| Targeted Case Management | 12.3 | 13.1 | 14.6 |
| Personal Care Services | 24.0 | 24.8 | 29.0 |
| Medical Transportation | 15.7 | 18.0 | 21.6 |
| Durable Medical Equipment | 13.7 | 14.8 | 17.1 |
| Medicare Parts A&B | 28.1 | 32.0 | 36.0 |
| Home Health Services | 7.5 | 8.2 | 9.6 |
| Other Practitioners | 9.8 | 11.2 | 13.7 |
| Physical Therapy | 5.7 | 6.1 | 7.1 |
| Lab & Radiology Services | 10.8 | 14.0 | 16.8 |
| EPSDT Services | 7.7 | 8.0 | 8.9 |
| Rural Health Clinic Services | 7.1 | 7.4 | 7.7 |
| Federally Qualified Health Center | 5.8 | 6.2 | 6.8 |
| School District Services | 16.2 | 26.6 | 39.8 |
| Ambulatory Surgical Centers | 7.7 | 8.3 | 9.2 |
| Indian Health Services | 2.9 | 3.8 | 5.1 |
| Primary Care Case Management | 5.9 | 6.1 | 6.3 |
| Prosthetic & Orthotic | 1.4 | 1.5 | 1.7 |
| Group Health Plan Payments | 0.7 | 0.8 | 0.9 |
| Optician Services & Supplies | 1.3 | 1.4 | 1.6 |
| Outpatient Rehabilitation | 1.7 | 1.8 | 2.1 |
| Family Planning & Sterilizations | 2.4 | 2.4 | 2.8 |
| Hospice Benefits | 3.1 | 3.7 | 4.6 |
| Audiologist | 0.4 | 0.5 | 0.5 |
| Breast/Cervical Cancer | 2.8 | 3.3 | 4.1 |
| Miscellaneous | 3.1 | 3.3 | 3.3 |
| Total | \$1,116.0 | \$1,160.2 | \$1,274.4 |
| Dollar Difference | 44.5 | 44.2 | 114.2 |
| % Change | 4% | 4% | 10% |

Public Safety





Public Safety

| <u>Original Appropriations</u> | <u>FY 1997</u> | <u>FY 2007</u> | <u>Annual % Chg</u> | <u>Total % Chg</u> |
|---|----------------|----------------|---------------------|--------------------|
| <u>By Department or Division</u> | | | | |
| Correction Dept. | 67.5 | 163.4 | 9.2% | 142.2% |
| Support Division | 8.1 | 28.1 | 13.2% | 246.8% |
| Operations Division | 58.7 | 113.6 | 6.8% | 93.4% |
| Idaho Correctional Center | --- | 19.6 | --- | --- |
| Pardons & Parole Com. | .6 | 2.1 | 12.9% | 236.0% |
| Judicial Branch | 19.9 | 37.0 | 6.4% | 86.0% |
| Juvenile Corrections | 22.1 | 46.0 | 7.6% | 108.3% |
| State Police | 38.7 | 56.3 | 3.8% | 45.4% |
| Brand Inspection | 2.0 | 2.5 | 2.0% | 22.1% |
| Police, Division of State | 34.2 | 48.8 | 3.6% | 42.7% |
| POST Academy | 1.3 | 4.2 | 12.4% | 222.7% |
| Racing Commission | 1.2 | .8 | (3.8%) | (32.0%) |
| Total | \$148.2 | \$302.8 | 7.4% | 104.3% |

By Fund Source

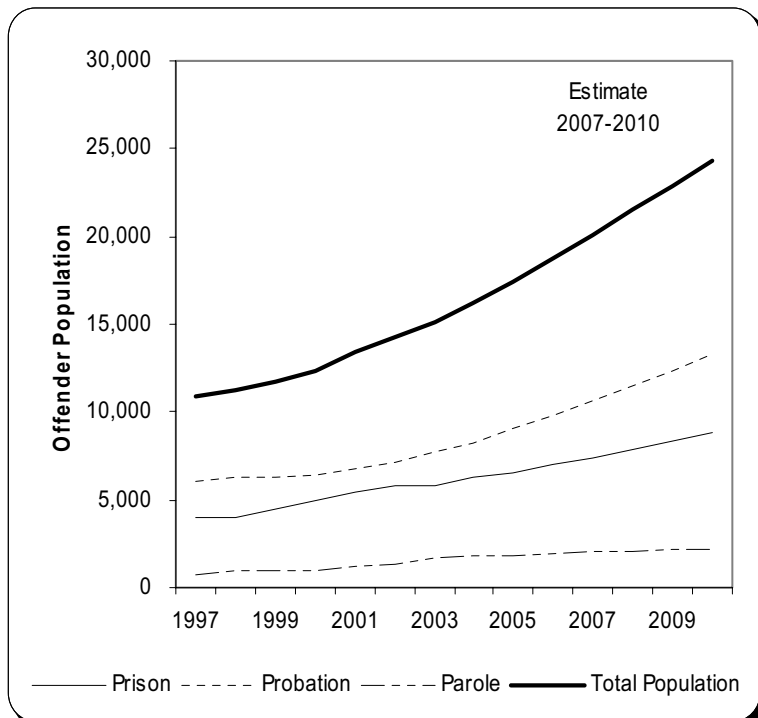
| | | | | |
|--------------|----------------|----------------|-------------|---------------|
| General | \$111.0 | \$223.1 | 7.2% | 100.9% |
| Dedicated | 27.5 | 59.2 | 8.0% | 115.7% |
| Federal | 9.7 | 20.5 | 7.7% | 110.4% |
| Total | \$148.2 | \$302.8 | 7.4% | 104.3% |

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ The large percentage change for the Support Division, within the Department of Correction, is due to increasing medical costs for all incarcerated inmates under the department's supervision.
- ◆ The Idaho Correctional Center opened in FY 2001 with an initial appropriation of \$15.4 million. By FY 2007 the appropriation increased to \$19.6 million which includes the per diem to the private contractor and liability insurance for the facility.
- ◆ Functions of the State Youth Services Center in St. Anthony, Juvenile Justice Services, and Juvenile Detention and Assessment were programs located within the Department of Health and Welfare before being transferred to a newly created Department of Juvenile Corrections in FY 1996.

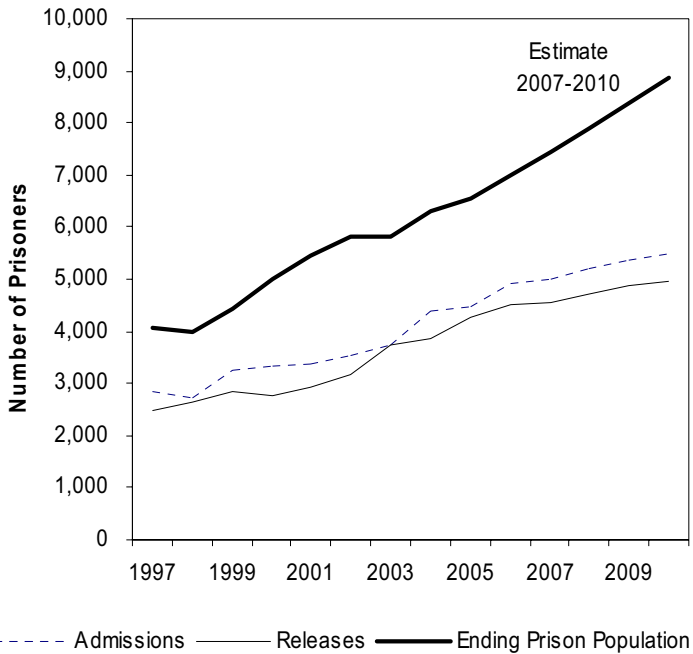
Adult Correctional Population Trends in Idaho

*The Number of Adults in the Correctional Population
Continues to Increase*



- ◆ At the end of FY 2006, some 18,800 people in Idaho were under some form of correctional supervision including:
 - Prison.** Confinement in an institution of the Idaho Department of Correction for the imprisonment of persons convicted of serious crimes.
 - Probation.** Court ordered community supervision of convicted offenders by the Department of Correction.
 - Parole.** Community supervision of convicted offenders by the department after a period of incarceration.
- ◆ In 1997 the total number of incarcerated and supervised offenders was 10,911 and that grew to 18,801 by the end of 2006.
- ◆ The Idaho Offender Population Forecast for 2007 through 2010, anticipates an average annual growth rate of 6.7%. This translates into an additional 5,553 inmates either incarcerated or supervised by the Department of Correction.

Inmate Admissions, Releases, and Year-End Prison Population Trends in Idaho



- ◆ Between 1997 and 2006, admissions to Idaho's prisons increased by 72% from 2,861 to 4,920. During this same time period the number of inmates released from prison increased by 83% from 2,465 to 4,508.
- ◆ The closer the gap is between admissions and releases, the more stable the inmate population, such as occurred in 1998 and then again in 2003. In 1998 the small growth rate in inmate population was primarily due to a reduction in admissions to prison, while the small growth rate in inmate population in 2003 was primarily due to a dramatic increase in the number of releases from prison.
- ◆ The Idaho Offender Population Forecast for 2007 through 2010, anticipates an average annual growth rate of 6.2%. This translates into an additional 1,894 incarcerated offenders added to a prison system that is already operating at full capacity and beyond.

Selected Prison Data Comparison of Idaho to Western States and Nation

| Western States | State Prisoner Incarceration Rate¹ 2004 | % of Female Prisoners to All State Prisoners 2004 | % of Pop. Under State Correctional Supervision² 2003 | Per Capita State Exp. for Corrections 2002 |
|-----------------------|---|--|--|---|
| Idaho | 454 | 10.1% | 8.8% | \$127 |
| <i>State Rank</i> | 17 | 4 | 3 | 21 |
| Oregon | 365 | 7.5% | 6.2% | \$140 |
| <i>State Rank</i> | 30 | 26 | 16 | 13 |
| Washington | 264 | 8.0% | 8.7% | \$121 |
| <i>State Rank</i> | 41 | 20 | 5 | 24 |
| Nevada | 474 | 7.7% | 3.8% | \$104 |
| <i>State Rank</i> | 14 | 23 | 41 | 34 |
| Utah | 246 | 8.5% | 2.8% | \$115 |
| <i>State Rank</i> | 42 | 16 | 46 | 28 |
| Montana | 416 | 12.2% | 3.6% | \$117 |
| <i>State Rank</i> | 20 | 1 | 43 | 27 |
| Wyoming | 389 | 10.6% | 4.3% | \$166 |
| <i>State Rank</i> | 27 | 3 | 35 | 5 |
| National | 432 | 6.9% | 6.3% | \$127 |

¹ Incarceration Rate = State Prisoners per 100,000 Population as of December 31, 2003

² Includes adults 18 years of age or older, in prison or jail, on probation or parole

SOURCE: Morgan Quintno, Crime State Rankings 2006, 13th Edition, Pages 50, 55, 89, & 151

Selected Prison Cost Comparison of Idaho to Western States and Nation

| Western States | Annual Operating Costs per Prisoner 2001 | Annual Per Capita Prison Costs ¹ 2001 | Medical Costs per State Inmate ² 2001 | Food Service Costs Per Inmate 2001 |
|-------------------|--|--|--|------------------------------------|
| Idaho | \$16,319 | \$70 | \$1,715 | \$643 |
| <i>State Rank</i> | <i>41</i> | <i>36</i> | <i>37</i> | <i>40</i> |
| Oregon | \$36,060 | \$115 | \$1,284 | \$664 |
| <i>State Rank</i> | <i>7</i> | <i>8</i> | <i>45</i> | <i>39</i> |
| Washington | \$30,168 | \$77 | \$3,412 | \$2,074 |
| <i>State Rank</i> | <i>10</i> | <i>31</i> | <i>11</i> | <i>2</i> |
| Nevada | \$17,572 | \$86 | \$2,871 | \$1,401 |
| <i>State Rank</i> | <i>39</i> | <i>27</i> | <i>17</i> | <i>13</i> |
| Utah | \$24,574 | \$59 | \$1,343 | \$958 |
| <i>State Rank</i> | <i>24</i> | <i>42</i> | <i>43</i> | <i>32</i> |
| Montana | \$21,898 | \$79 | \$922 | \$425 |
| <i>State Rank</i> | <i>30</i> | <i>30</i> | <i>49</i> | <i>45</i> |
| Wyoming | \$28,845 | \$98 | \$3,891 | \$1,024 |
| <i>State Rank</i> | <i>11</i> | <i>18</i> | <i>7</i> | <i>26</i> |
| National | \$22,650 | \$100 | \$2,625 | \$955 |

¹ Figures are net of amounts derived from revenue-generating activities such as farms.

² Includes supplies and services of government staff and other providers.

SOURCE: Morgan Quintno, Crime State Rankings 2006, 13th Edition, Pages 96, 97, 100, & 101

Idaho Inmate Demographics by Gender, Ethnicity, Age, and Crime Category

| <u>Description</u> | <u>Prison</u> | <u>CWC*</u> | <u>Contract Beds</u> | <u>County Jails</u> | <u>Total</u> | <u>% of Total</u> |
|---------------------|---------------|-------------|----------------------|---------------------|--------------|-------------------|
| By Gender | | | | | | |
| Male | 5,132 | 248 | 452 | 328 | 6,160 | 88.2% |
| Female | 530 | 92 | 0 | 199 | 821 | 11.8% |
| Total | 5,662 | 340 | 452 | 527 | 6,981 | 100.0% |
| By Ethnicity | | | | | | |
| White | 4,331 | 282 | 297 | 375 | 5,285 | 75.7% |
| Hispanic | 861 | 35 | 124 | 68 | 1,088 | 15.6% |
| Indian | 193 | 13 | 14 | 22 | 242 | 3.5% |
| Black | 108 | 10 | 11 | 15 | 144 | 2.1% |
| Asian | 28 | 0 | 2 | 3 | 33 | 0.5% |
| Other | 28 | 0 | 2 | 1 | 31 | 0.4% |
| Unknown | 113 | 0 | 2 | 43 | 158 | 2.3% |
| Total | 5,662 | 340 | 452 | 527 | 6,981 | 100.0% |
| By Age | | | | | | |
| Juvenile | 2 | 0 | 0 | 0 | 2 | 0.0% |
| 18-20 | 180 | 1 | 4 | 27 | 212 | 3.0% |
| 21-25 | 1,104 | 31 | 72 | 100 | 1,307 | 18.7% |
| 26-30 | 1,035 | 59 | 84 | 111 | 1,289 | 18.5% |
| 31-35 | 770 | 49 | 74 | 80 | 973 | 13.9% |
| 36-40 | 732 | 66 | 66 | 75 | 939 | 13.5% |
| 41-45 | 736 | 74 | 60 | 62 | 932 | 13.4% |
| 46-50 | 479 | 42 | 45 | 39 | 605 | 8.7% |
| 51-55 | 298 | 14 | 23 | 24 | 359 | 5.1% |
| Over 55 | 326 | 4 | 24 | 9 | 363 | 5.2% |
| Total | 5,662 | 340 | 452 | 527 | 6,981 | 100.0% |
| By Crime | | | | | | |
| Alcohol | 286 | 26 | 5 | 24 | 341 | 4.9% |
| Assault | 1,199 | 36 | 114 | 94 | 1,443 | 20.7% |
| Drug | 1,420 | 143 | 70 | 172 | 1,805 | 25.9% |
| Murder/Man. | 308 | 4 | 54 | 16 | 382 | 5.5% |
| Property | 1,351 | 131 | 52 | 154 | 1,688 | 24.2% |
| Sex Offense | 1,095 | 0 | 157 | 48 | 1,300 | 18.6% |
| No Crime Group | 3 | 0 | 0 | 19 | 22 | 0.3% |
| Total | 5,662 | 340 | 452 | 527 | 6,981 | 100.0% |

*CWC = Community Work Centers

SOURCE: Idaho Department of Correction Standard Reports, May 2006

Natural Resources





Natural Resources

| <u>Original Appropriations</u> | <u>FY 1997</u> | <u>FY 2007</u> | <u>Annual % Chg</u> | <u>Total % Chg</u> |
|---|----------------|----------------|-------------------------|------------------------|
| <u>By Department or Division</u> | | | | |
| Environmental Quality | --- | \$53.8 | --- | --- |
| Fish & Game | 56.1 | 74.1 | 2.8% | 32.2% |
| Land Board | 24.7 | 38.4 | 4.5% | 55.4% |
| Investment Board | --- | .6 | --- | --- |
| Lands | 24.7 | 37.8 | 4.3% | 52.8% |
| Parks & Recreation | 22.1 | 65.1 | 11.4% | 194.7% |
| Parks & Recreation | 21.2 | 63.4 | 11.6% | 198.8% |
| Lava Hot Springs | .8 | 1.6 | 6.7% | 91.9% |
| Water Resources | 15.3 | 24.8 | 4.9% | 61.5% |
| Total | \$118.2 | \$256.2 | 8.0% | 116.7% |

By Fund Source

| | | | | |
|--------------|----------------|----------------|-------------|---------------|
| General | \$25.8 | \$41.5 | 4.9% | 60.8% |
| Dedicated | 61.5 | 139.1 | 8.5% | 126.3% |
| Federal | 30.9 | 75.6 | 9.3% | 144.4% |
| Total | \$118.2 | \$256.2 | 8.0% | 116.7% |

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ S1426 of 2000 moved the Division of Environmental Quality (DEQ) in the Department of Health and Welfare to a stand-alone Department of Environmental Quality effective July 1, 2000. The FY 1997 DEQ budget was \$36.4 million resulting in a 4.0% annual change or 47.8% change over 10 years.
- ◆ H643aa of 1998 moved the Endowment Fund Investment Board (EFIB) under the Land Board effective July 1, 2000. The FY 1997 EFIB budget was \$498,100 resulting in a 2.3% annual change or 26.0% change over 10 years.
- ◆ The Legislature moved the Soil Conservation Commission (SCC) from the Department of Lands to the Department of Agriculture effective July 1, 1997. Adjusting for the FY 1997 SCC budget of \$2.3 million, the annual change for the Department of Lands would be 5.4% and 68.6% over 10 years.
- ◆ Adjusting for the DEQ, EFIB, and SCC budgets in FY 1997, the annual change for the Natural Resources functional area would be 5.3% instead of 8.0% and the total change would be 67.6% instead of 116.7% for the ten-year period.

Fish and Game License and Tag Sales

Number Sold

| Description | FY 2001 | FY 2006 | Change 01 to 06 | Percent Change |
|------------------------------|------------------|------------------|--------------------|-------------------|
| Resident Combination | 131,485 | 118,031 | (13,454) | (10.2%) |
| Res. Sportsman's Package | 16,040 | 19,923 | 3,883 | 24.2% |
| Resident Fishing | 127,772 | 119,295 | (8,477) | (6.6%) |
| Resident Hunting | 55,166 | 56,499 | 1,333 | 2.4% |
| Resident Misc. Licenses | 7,483 | 21,191 | 13,708 | 183.2% |
| Non-resident Combination | 1,126 | 2,124 | 998 | 88.6% |
| Non-resident Fishing | 18,281 | 21,676 | 3,395 | 18.6% |
| Non-resident Hunting | 23,543 | 27,236 | 3,693 | 15.7% |
| Non-res Misc. Licenses | 13,965 | 15,529 | 1,564 | 11.2% |
| 1-Day Fishing Licenses | 144,320 | 117,457 | (26,863) | (18.6%) |
| Resident Tags | 189,919 | 190,238 | 319 | 0.2% |
| Non-Resident Tags | 28,281 | 37,563 | 9,282 | 32.8% |
| Miscellaneous Permits | 140,611 | 136,610 | (4,001) | (2.8%) |
| Controlled Hunt Applications | 105,575 | 134,184 | 28,609 | 27.1% |
| Total | 1,003,567 | 1,017,556 | 13,989 | 1.4% |

- ◆ From fiscal year 2001 to fiscal year 2006, Idaho Fish and Game sales increased by 13,989 or 1.4%. However, the increase was largely due to more controlled hunt areas and therefore, more controlled hunt applications.
- ◆ Although the number of resident hunting licenses grew by 2.4% and the sportsman's package grew by 24.2% for an increase of 5,216, the number of resident combination and resident fishing licenses sold decreased by 21,931 over the last five years!
- ◆ HB 699 of 2000 (Chapter 211), authorized non-resident combination hunting and fishing licenses. The number sold rose 88.6% from 1,126 in FY 2001 to 2,124 in FY 2006. At the same time, non-resident hunting licenses increased by 15.7% and fishing licenses increased by 15.7%.
- ◆ Non-residents purchase over 90% of the 1-day fishing licenses which dropped by 26,863 over the last five years. This figure does not include consecutive day licenses.
- ◆ The number of miscellaneous licenses (e.g. disabled, furlough, youth graduate) grew by 183.2% (13,708) for residents and by 11.2% (1,564) for non-residents. The number of miscellaneous permits dropped by 2.8% (4,001) for residents and non-residents. Examples of miscellaneous permits include archery permit, steelhead permit, muzzleloader permit, 2-pole stamp, and commercial licenses.

Fish and Game Receipts

(\$ in Millions)

| Description | FY 2001 Actual | FY 2006 Actual | Change 01 to 06 | Percent Change |
|-------------------------------|-------------------|-------------------|--------------------|-------------------|
| Fish and Game Fund | | | | |
| Licenses & Permits | \$27.678 | \$33.421 | \$5.743 | 20.8% |
| Federal Reimburs. | 19.112 | 25.389 | \$6.277 | 32.8% |
| Priv. & Loc Reimburs. | 1.995 | 5.030 | \$3.035 | 152.2% |
| Priv. & Loc Trusts | .958 | .759 | (\$.199) | (20.8%) |
| Primary/Sec. Depred. | .192 | .150 | (\$.042) | (21.7%) |
| Miscellaneous Income | 1.041 | 1.967 | \$.926 | 88.9% |
| Total Fish & Game: | \$50.976 | \$66.715 | \$15.740 | 30.9% |
| Set-Aside Funds: | | | | |
| Habitat Acq. and Devel. | .443 | .476 | .033 | 7.4% |
| Salmon & Steelhead Tag | .383 | .294 | (.089) | (23.3%) |
| Winter Feed/Hab. Impr. | .421 | .485 | .065 | 15.4% |
| Non-game Programs | .049 | .058 | .008 | 17.1% |
| Meat Proc. Charges | .010 | .013 | .004 | 36.5% |
| Disease Lab & Adjustments | .005 | .002 | (.003) | (64.4%) |
| Total Set-Aside: | \$1.310 | \$1.327 | \$0.017 | 1.3% |
| Grand Total | \$52.286 | \$68.042 | \$15.756 | 30.1% |

- ◆ The 2000 legislature approved HB 699 to increase license and permit fees effective May 1, 2000. The fee bill also eliminated the upland game stamp and the migratory water fowl stamps. Annual license and permit revenues grew from \$22.6 million in FY 1999 to \$27.7 million in FY 2001 or an increase of \$5.1 million. At the same time set-aside revenues fell from \$1.6 million in FY 1999 to \$1.3 million in FY 2001 or a decrease of \$.3 million. The net effect was an increase of about \$4.8 million in revenues.
- ◆ After the 2000 license increase, revenues leveled off between FY 2001 and FY 2004. Federal reimbursements rebounded from an FY 2001 dip largely due to funding for endangered species.
- ◆ The 2005 legislature approved SB 1191 to increase license and permit fees effective July 1, 2005. The legislation increased fish and game licenses and tags by an average of 10% including a 25 cent increase in vendor payments. License and fee revenues for the department increased \$3.8 million from FY 2005 to FY 2006 or about .7 million or 22% higher than expected.
- ◆ The rate of growth in Fish and Game revenue from Licenses and Permits was 20.8% or 3.8% annualized for the five-year period from FY 2001 to FY 2006. This compares to 14% and 2.7% annualized for the consumer price index for all urban consumers.

Cost to Hunt for a Resident 2006

(Includes licenses, tags & vendor fees)

| Rank | Deer | | Elk | | Sheep | | Antelope | |
|------|----------------|-----------|----------------|-----------|-----------------|-----------|----------------|-----------|
| 1 | \$24.00 | MT | \$28.00 | MT | \$109.50 | WA | \$27.00 | MT |
| 2 | \$32.50 | ID | \$39.42 | WA | \$110.50 | WY | \$39.00 | CO |
| 3 | \$39.00 | CO | \$43.50 | ID | \$124.00 | OR | \$41.50 | WY |
| 4 | \$39.42 | WA | \$54.00 | CO | \$138.00 | MT | \$44.00 | ID |
| 5 | \$40.00 | UT | \$57.00 | OR | \$163.00 | NM | \$50.00 | UT |
| 6 | \$42.00 | OR | \$57.50 | WY | \$166.00 | NV | \$59.00 | OR |
| 7 | \$43.00 | NM | \$65.00 | UT | \$193.50 | ID | \$63.00 | NM |
| 8 | \$45.50 | WY | \$93.00 | NM | \$225.50 | AZ | \$95.50 | AZ |
| 9 | \$50.00 | AZ | \$108.50 | AZ | \$256.00 | CO | \$106.00 | NV |
| 10 | \$58.25 | CA | \$171.00 | NV | \$335.15 | CA | \$141.15 | CA |
| 11 | \$76.00 | NV | \$353.40 | CA | \$508.00 | UT | NA | WA |
| Ave. | \$44.52 | | \$97.30 | | \$211.74 | | \$66.62 | |

Cost to Hunt for a Non-resident

(Includes licenses, tags & vendor fees)

| Rank | Deer | | Elk | | Sheep | | Antelope | |
|------|-----------------|-----------|-----------------|-----------|-------------------|-----------|-----------------|-----------|
| 1 | \$244.00 | AZ | \$388.00 | UT | \$621.55 | CA | \$215.00 | MT |
| 2 | \$263.00 | UT | \$394.20 | WA | \$765.00 | MT | \$248.15 | WY |
| 3 | \$274.00 | NM | \$438.00 | OR | \$1,095.50 | WA | \$280.00 | NM |
| 4 | \$283.50 | WY | \$503.50 | WY | \$1,118.50 | AZ | \$288.00 | UT |
| 5 | \$304.00 | CO | \$504.00 | CO | \$1,160.00 | OR | \$304.00 | CO |
| 6 | \$327.10 | CA | \$514.00 | ID | \$1,355.00 | NV | \$354.00 | OR |
| 7 | \$341.00 | OR | \$518.50 | AZ | \$1,513.00 | UT | \$400.00 | ID |
| 8 | \$343.00 | MT | \$545.00 | NM | \$1,661.00 | CO | \$443.50 | AZ |
| 9 | \$394.20 | WA | \$593.00 | MT | \$1,907.25 | ID | \$455.00 | NV |
| 10 | \$395.00 | NV | \$1,360.00 | NV | \$1,923.50 | WY | NA | CA |
| 11 | \$400.00 | ID | NA | CA | \$3,170.00 | NM | NA | WA |
| Ave. | \$324.44 | | \$575.82 | | \$1,480.94 | | \$331.96 | |

Source: Idaho Department of Fish and Game Survey

- ◆ Idaho Ranks in the lower half of the eleven western states for resident costs to hunt deer, elk, and antelope.
- ◆ Idaho Ranks in the top half of the eleven western states for non-resident costs to hunt deer, elk, bighorn sheep, and antelope.

Cost to Fish for a Resident 2006

| Rank | State | License | 1 Day | 2 Day | 3 Day |
|----------|----------------|----------------|----------------|----------------|----------------|
| 1 | Washington | \$24.75 | \$7.00 | \$10.00 | \$13.00 |
| 2 | Oregon | \$24.75 | \$12.00 | \$22.50 | \$33.00 |
| 3 | Idaho | \$25.75 | \$11.50 | \$16.50 | \$21.50 |
| 4 | Montana | \$26.00 | | \$13.00 | |
| 5 | Utah | \$26.00 | \$8.00 | \$16.00 | \$24.00 |
| 6 | Arizona | \$28.50 | \$12.50 | | |
| 7 | New Mexico | \$29.00 | \$16.00 | | |
| 8 | Wyoming | \$29.50 | \$4.00 | | |
| 9 | Colorado | \$31.00 | \$9.00 | | |
| 10 | California | \$34.90 | \$11.30 | \$17.60 | |
| 11 | Nevada | \$39.00 | \$9.00 | \$12.00 | \$15.00 |
| | Average | \$29.01 | \$10.03 | \$15.37 | \$21.30 |

Cost to Fish for a Non-resident

| Rank | State | License | 1 Day | 2 Day | 5 Day |
|----------|----------------|----------------|----------------|----------------|----------------|
| 1 | Washington | \$43.80 | \$14.00 | \$20.00 | \$34.00 |
| 2 | New Mexico | \$60.00 | \$16.00 | | \$28.00 |
| 3 | Colorado | \$61.00 | \$9.00 | | \$21.00 |
| 4 | Oregon | \$61.50 | \$12.00 | \$22.50 | |
| 5 | Montana | \$70.00 | | \$25.00 | |
| 6 | Utah | \$70.00 | \$12.00 | \$24.00 | \$60.00 |
| 7 | Nevada | \$79.00 | \$18.00 | \$25.00 | \$46.00 |
| 8 | Idaho | \$82.00 | \$11.50 | \$16.50 | \$31.50 |
| 9 | Wyoming | \$86.50 | \$11.00 | | |
| 10 | California | \$94.00 | \$11.30 | \$17.60 | |
| 11 | Arizona | \$101.00 | \$12.50 | | \$26.00 |
| | Average | \$73.53 | \$12.73 | \$21.51 | \$35.21 |

Source: Idaho Department of Fish and Game Survey

- ◆ Idaho Ranks in the lowest one-third of the eleven western states for the cost of resident fishing licenses. The cost is 11% below the eleven-state average and 10% below the median (Arizona).
- ◆ Idaho Ranks in the top half of the eleven western states for the cost of non-resident fishing licenses.
- ◆ In Idaho, it costs a non-resident over three times the amount a resident pays for an annual fishing license but the same amount a resident pays for a daily fishing license.

State Park Self-Support Index

| <i>State Park</i> | ¹ FY 2007 Base Budget | ² FY 2006 Park Receipts | Self Support Percent | Total Visitation CY 2005 |
|------------------------------------|--|--|----------------------------|--------------------------------|
| Ashton/Tetonia | \$27,419 | | NA | |
| Bear Lake | 259,131 | 73,576 | 28.4% | 44,616 |
| Bruneau Dunes | 349,917 | 159,371 | 45.5% | 80,863 |
| Castle Rocks | 122,206 | 16,229 | 13.3% | 2,455 |
| CD'A Lake Parkway | 71,412 | 18,393 | 25.8% | 229,643 |
| ³ City of Rocks | 628,778 | 438,986 | 69.8% | 51,239 |
| Dworshak | 370,062 | 206,452 | 55.8% | 43,185 |
| Eagle Island | 183,026 | 103,180 | 56.4% | 71,839 |
| Farragut | 647,492 | 504,650 | 77.9% | 149,210 |
| Glade Creek (New site) | 12,294 | | NA | |
| Harriman | 339,181 | 186,667 | 55.0% | 71,579 |
| Hells Gate | 471,336 | 438,300 | 93.0% | 94,225 |
| Henrys Lake | 116,477 | 16,649 | 14.3% | 18,103 |
| Heyburn | 624,307 | 657,195 | 105.3% | 249,287 |
| ³ Lake Cascade | 307,482 | 332,131 | 108.0% | 45,126 |
| Land of The Yankee Fork | 257,956 | 25,747 | 10.0% | 32,787 |
| ⁴ Lucky Peak | 474,085 | 402,283 | 84.9% | 331,003 |
| Massacre Rocks | 200,211 | 75,966 | 37.9% | 36,328 |
| Mc Croskey | 145,544 | 80,469 | 55.3% | 12,208 |
| Mesa Falls | 34,985 | 16,365 | 46.8% | 73,843 |
| Old Mission | 241,182 | 39,368 | 16.3% | 99,657 |
| Ponderosa & Lakeview | 697,169 | 323,142 | 46.4% | 189,964 |
| Priest Lake | 570,383 | 418,019 | 73.3% | 15,566 |
| Round Lake | 200,441 | 87,172 | 43.5% | 54,514 |
| ⁵ Thous. Springs Comple | 214,619 | 57,654 | 26.9% | 103,860 |
| Three Island | 368,752 | 207,078 | 56.2% | 18,773 |
| Trail of the Coeur d'Alene | 120,488 | 4,317 | 3.6% | 81,809 |
| ³ Walcott | 174,851 | 144,179 | 82.5% | 23,572 |
| Winchester | 206,271 | 103,909 | 50.4% | 40,915 |
| Total | \$8,437,457 | \$5,137,446 | 60.9% | 2,266,169 |

¹ Does not include allocations for capital outlay

² Includes all funds including one-time revenue, except donations

³ Includes ongoing federal partnership agreements

⁴ Includes Lucky Peak, Spring Shores, Sandy Point and Barber Pool

⁵ Includes Malad Gorge, Niagra Springs, Box Canyon, and Billingsley Creek

Experience Idaho (H 875)

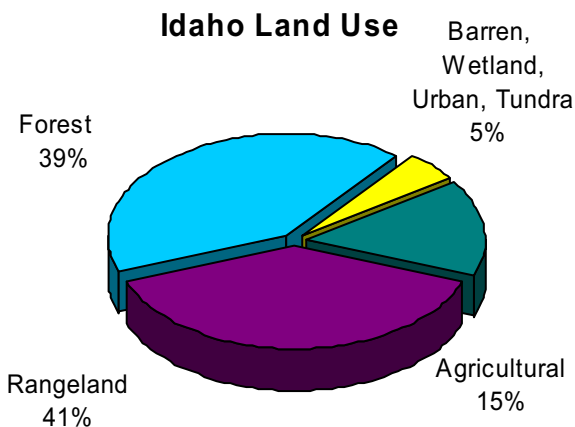
The 2006 Legislature provided an unprecedented one-time additional appropriation of \$26.5 million in dedicated funds to the Department of Parks and Recreation for the Experience Idaho Initiative. This additional appropriation will fund park improvements, repairs and maintenance, and planning at state parks across Idaho. Of the \$26.5 million in dedicated funds provided by the bill, \$11.5 million is from the Economic Recovery Reserve Fund while \$15 million is in revenue from the use of natural resources located at Eagle Island State Park. The specifics of the bill include the following:

- ◆ H875 allocates \$5.6 million for projects at three parks: Heyburn State Park, Castle Rocks State Park, and Harriman State Park.
- ◆ \$1.5 million is provided for day-use and related facilities at Ponderosa State Park on the site of the old Lakeview Village.
- ◆ Up to \$1 million is allocated for the Eagle Island State Park Planning Committee and for activities related to the design and development of Eagle Island State Park. Similarly, up to \$1 million is allocated for the Eastern Idaho State Park Search Committee and activities related to obtaining and designing an Eastern Idaho State Park.
- ◆ The bill also allocates up to \$2.4 million to address the Department's back-log of repairs and maintenance projects on parks across the state.
- ◆ The bill also directs the Department to develop working groups to include, but not be limited to, the Idaho Transportation Department and the Department of Lands, to determine how best to use natural resources at Eagle Island to finance development and improvements at the park. All revenue stemming from the use of natural resources at Eagle Island State Park shall be used on developments and improvements at that park.

Idaho Land Ownership

| <u>Description</u> | <u>Acres</u> | <u>% of Total</u> |
|-------------------------|-------------------|-------------------|
| Federal Land | 33,412,277 | 63.1% |
| BLM | 11,836,481 | 22.3% |
| USFS | 20,458,276 | 38.6% |
| Other | 1,117,520 | 2.1% |
| State Land | 2,693,260 | 5.1% |
| Endowments | 2,458,405 | 4.6% |
| Fish & Game | 187,769 | 0.4% |
| Parks & Recreation | 38,407 | 0.1% |
| U of I Board of Regents | 8,679 | 0.0% |
| Private Land | 16,271,679 | 30.7% |
| Tribal Land | 464,077 | 0.9% |
| County Land | 96,311 | 0.2% |
| Municipal Land | 22,972 | 0.0% |
| Total | 52,960,576 | 100.0% |

- ◆ Idaho is the 13th largest state. Its 53 million acres include 500,000 acres of lakes, reservoirs, and rivers.



- ◆ Rangeland is the largest land use in Idaho.

Source: Idaho Department of Commerce and Labor, County Profiles 2002.

Land Ownership by County (in acres)

| County | Federal | State, Tribal, | | Private % | Total |
|--------------|-------------------|------------------|-------------------|------------|-------------------|
| | | Local Gov | | | |
| Custer | 2,937,675 | 56,206 | 158,503 | 5% | 3,152,384 |
| Lemhi | 2,648,258 | 39,705 | 233,189 | 8% | 2,921,152 |
| Valley | 2,063,164 | 69,733 | 221,151 | 9% | 2,354,048 |
| Butte | 1,229,906 | 15,639 | 183,511 | 13% | 1,429,056 |
| Owyhee | 3,727,155 | 474,728 | 712,293 | 14% | 4,914,176 |
| Idaho | 4,523,385 | 85,983 | 821,160 | 15% | 5,430,528 |
| Blaine | 1,314,806 | 65,429 | 312,501 | 18% | 1,692,736 |
| Boise | 900,540 | 89,738 | 227,322 | 19% | 1,217,600 |
| Lincoln | 584,486 | 22,998 | 164,100 | 21% | 771,584 |
| Shoshone | 1,255,653 | 60,041 | 370,066 | 22% | 1,685,760 |
| Boundary | 495,219 | 108,775 | 208,038 | 26% | 812,032 |
| Elmore | 1,327,041 | 120,397 | 522,354 | 27% | 1,969,792 |
| Clark | 747,690 | 80,905 | 300,813 | 27% | 1,129,408 |
| Adams | 565,066 | 39,769 | 268,573 | 31% | 873,408 |
| Fremont | 708,023 | 116,413 | 370,316 | 31% | 1,194,752 |
| Clearwater | 841,755 | 244,332 | 489,337 | 31% | 1,575,424 |
| Camas | 445,876 | 27,143 | 214,981 | 31% | 688,000 |
| Bonner | 492,593 | 178,691 | 440,780 | 40% | 1,112,064 |
| Cassia | 925,150 | 54,066 | 663,408 | 40% | 1,642,624 |
| Bonneville | 623,145 | 59,641 | 513,118 | 43% | 1,195,904 |
| Gooding | 237,503 | 20,971 | 209,238 | 45% | 467,712 |
| Oneida | 409,305 | 13,048 | 345,903 | 45% | 768,256 |
| Twin Falls | 640,399 | 33,541 | 558,124 | 45% | 1,232,064 |
| Caribou | 447,779 | 132,004 | 550,521 | 49% | 1,130,304 |
| Jefferson | 328,226 | 29,471 | 343,168 | 49% | 700,864 |
| Bingham | 392,484 | 280,457 | 667,731 | 50% | 1,340,672 |
| Bear Lake | 287,994 | 19,187 | 314,515 | 51% | 621,696 |
| Bannock | 221,402 | 108,668 | 382,378 | 54% | 712,448 |
| Power | 300,239 | 106,549 | 492,860 | 55% | 899,648 |
| Washington | 345,204 | 75,077 | 511,815 | 55% | 932,096 |
| Gem | 135,009 | 22,230 | 202,825 | 56% | 360,064 |
| Kootenai | 254,276 | 60,624 | 482,028 | 60% | 796,928 |
| Minidoka | 174,649 | 11,118 | 300,441 | 62% | 486,208 |
| Ada | 196,633 | 55,030 | 423,537 | 63% | 675,200 |
| Franklin | 139,255 | 13,299 | 273,366 | 64% | 425,920 |
| Teton | 95,131 | 1,850 | 191,275 | 66% | 288,256 |
| Payette | 66,136 | 10,804 | 183,860 | 70% | 260,800 |
| Madison | 63,519 | 24,212 | 214,093 | 71% | 301,824 |
| Jerome | 96,510 | 10,471 | 276,955 | 72% | 383,936 |
| Benewah | 48,887 | 70,842 | 376,911 | 76% | 496,640 |
| Nez Perce | 33,771 | 96,596 | 413,057 | 76% | 543,424 |
| Latah | 112,791 | 43,602 | 532,695 | 77% | 689,088 |
| Lewis | 8,104 | 22,886 | 275,634 | 90% | 306,624 |
| Canyon | 20,486 | 3,750 | 353,236 | 94% | 377,472 |
| Total | 33,412,277 | 3,276,619 | 16,271,680 | 31% | 52,960,576 |

Idaho Water Facts

Source: Idaho Department of Water Resources

| | |
|--------------------------------|---|
| Water Surface Area | 880 Square miles or 1.1% of State |
| Number of Lakes | More than 2000 |
| Largest Lake | Pend Oreille - 158 Square Miles |
| Deepest Lake | Pend Oreille - More than 1,100 feet |
| Miles of streams and rivers | 93,000 miles |
| Longest River | Snake River - 779 miles |
| Highest Waterfall | Big Fiddler Creek, S. Fk Boise River - 600 ft |
| Annual Precipitation | Varies from 10 to 50 inches |
| Annual Inflows | About 37 million acre-feet |
| Annual Outflows | About 75 million acre-feet |
| Reservoir Storage | 12,384,000 acre-feet |

Water Conversion Factors

| | |
|-----------------------------------|--|
| 1 acre | 43,560 square feet (208.71 ft x 208.71 ft) |
| 1 acre-foot | 325,850 gallons |
| 1 cubic foot per second | 646,315 gallons per day or 1.9835 acre-feet per day |
| Cost at 1 cent per 100 gallons | \$32.59 per acre foot |

Water Withdrawals

Source: United States Geological Survey <http://www.usgs.gov>

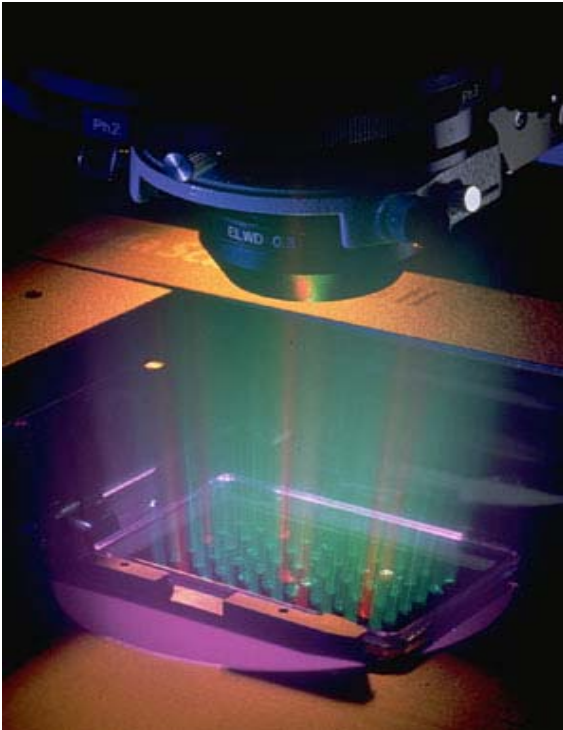
Estimated Use of Water in the United States in 2000

| Used in Idaho in 2000 | Acre-Feet/Yr | MG/D | Percent |
|------------------------|-------------------|-----------------|---------------|
| Irrigation | 19,154,519 | 17,100.0 | 87.7% |
| Aquaculture | 2,206,690 | 1,970.0 | 10.1% |
| Public Supply | 273,316 | 244.0 | 1.3% |
| Domestic Self-Supply | 95,437 | 85.2 | 0.4% |
| Industrial | 62,168 | 55.5 | 0.3% |
| Livestock | 39,093 | 34.9 | 0.2% |
| TOTAL WATER USE | 21,831,223 | 19,489.6 | 100.0% |

Per capita water use is defined as the public supply divided by the population using the public supply (72% of Idahoans).

Idaho's per capita use in 2000 was 263 gallons per day, calculated by dividing 244 million gallons per day by .928 million people. Although relatively high, this per capita figure includes landscaping and garden irrigation uses.

Economic Development





Economic Development

| <u>Original Appropriations</u> | <u>FY 1997</u> | <u>FY 2007</u> | <u>Annual % Chg</u> | <u>Total % Chg</u> |
|---|----------------|----------------|---------------------|--------------------|
| <u>By Department or Division</u> | | | | |
| Agriculture | \$20.6 | \$40.7 | 7.0% | 97.0% |
| Agriculture Department | 20.6 | 35.5 | 5.6% | 72.0% |
| Soil Conservation Com. | --- | 5.2 | --- | --- |
| Commerce and Labor | 23.7 | 47.2 | 7.2% | 99.8% |
| Finance | 2.7 | 4.8 | 5.8% | 75.3% |
| Industrial Commission | 9.2 | 14.9 | 4.9% | 61.0% |
| Insurance, Dept. | 4.9 | 7.3 | 4.1% | 50.1% |
| Public Utilities Commission | 4.2 | 4.5 | 0.9% | 9.3% |
| Self-Governing Agencies | 21.5 | 57.0 | 10.2% | 164.9% |
| Building Safety, Division of | 5.9 | 12.8 | 8.1% | 117.6% |
| General Boards | .4 | .4 | (0.1%) | (0.8%) |
| Lottery Commission | 9.9 | 11.1 | 1.1% | 12.1% |
| Medical Boards | 1.9 | 3.7 | 6.6% | 89.6% |
| Regulatory Boards | 3.4 | 5.4 | 4.9% | 62.1% |
| State Appellate Pub. Defend. | --- | 2.0 | --- | --- |
| Veterans Services | --- | 21.5 | --- | --- |
| Transportation Department | 306.9 | 502.0 | 5.0% | 63.6% |
| Total | \$393.8 | \$678.4 | 5.6% | 72.3% |

By Fund Source

| | | | | |
|--------------|----------------|----------------|-------------|--------------|
| General | \$6.9 | \$23.4 | 13.0% | 238.6% |
| Dedicated | 228.3 | 342.0 | 4.1% | 49.8% |
| Federal | 158.5 | 313.0 | 7.0% | 97.5% |
| Total | \$393.8 | \$678.4 | 5.6% | 72.3% |

Numbers displayed in millions of dollars and may not add due to rounding

- ◆ The Legislature moved the Soil Conservation Commission from the Department of Lands to the Department of Agriculture effective July 1, 1997 (FY 1998).
- ◆ H607 of 2004 merged the Departments of Commerce and Labor effective July 1, 2004 (FY 2005). The FY 1997 figures have been adjusted to include both budgets.
- ◆ The legislature created the Office of the State Public Defender as a Self-Governing Agency in 1998 (FY 1999) to help defray the cost of capital litigation for Idaho counties.
- ◆ The legislature moved Veterans Services to the Department of Self-Governing Agencies from the Department of Health and Welfare in FY 2001.

Regulatory Boards

There are 41 regulatory boards or commissions in the Department of Self-Governing Agencies (including 6 in the Division of Building Safety and 24 in the Bureau of Occupational Licenses). Each board is supported by fees and serves members of various professions who must meet state licensing requirements.

| | FY 06 FTP | FY06 Expenditures | FY06 Revenue | Number of Licensees |
|--|--------------|----------------------|-----------------|------------------------|
| Athletic Commission | 0.0 | \$25,800 | \$40,800 | 270 |
| Bd of Accountancy | 4.0 | \$360,700 | \$379,000 | 2,800 |
| Bd of Dentistry | 2.8 | \$299,600 | \$297,300 | 2,547 |
| Bd of Medicine | 13.5 | \$1,304,700 | \$1,204,100 | 7,721 |
| Bd of Nursing | 9.5 | \$742,500 | \$667,700 | 17,966 |
| Bd of Optometry | 0.0 | \$16,800 | \$21,600 | 366 |
| Bd of Pharmacy | 11.8 | \$902,073 | \$993,003 | 13,587 |
| Bd of Veterinary Medicine | 2.0 | \$130,500 | \$169,800 | 1,322 |
| Bd of Prof. Engineers/ Land Surveyors | 3.0 | \$435,500 | \$489,700 | 9,853 |
| Bd of Prof. Geologists | 0.62 | \$45,200 | \$44,900 | 630 |
| Bur. of Occupational Licenses | 27.0 | \$2,354,200 | \$2,644,800 | 44,361 |
| Certified Shorthand Reporters Board | 0.33 | \$19,400 | \$19,000 | 204 |
| Outfitters & Guides Licensing Board | 6.0 | \$441,700 | \$460,100 | 2,919 |
| Real Estate Comm'n | 13.0 | \$1,053,900 | \$1,749,800 | 11,523 |
| Div. of Building Safety | 148.1 | \$9,745,300 | \$11,125,500 | 23,681 |

- ◆ The Bureau of Occupational Licenses provides administrative, investigative, and legal services to the following boards: acupuncturists, architects, athletic agents, athletic commission, barbers, chiropractors, contractors, cosmetologists, counselors, denturists, landscape architects, liquid petroleum gas dealers, morticians, naturopaths, nursing home administrators, optometrists, physical therapists, podiatrists, psychologists, real estate appraisers, residential care facility administrators, speech and hearing services providers, social workers, and water and wastewater professionals.
- ◆ The Division of Building Safety has six regulatory boards including the Building Code, Manufactured Housing, Electricians, HVAC, Plumbers and Public Works Contractors Boards. Revenue includes permit and inspection fees.

Transportation

Idaho Historical Fuel Tax Rates

| Year | State Fuel Tax Rate (cents) |
|-----------------|-----------------------------|
| 1976-1981 | 9.5 |
| 1981-1982 | 11.5 |
| 1982-1983 | 12.5 |
| 1983-1988 | 14.5 |
| 1988-1991 | 18.0 |
| 1991-1995 | 21.0 |
| 1996 to present | 25.0 |

- ◆ The Legislature increased gasoline and special fuel rates 4 cents effective April 1, 1996. The one cent Petroleum Storage Trust Tax, effective May 1990 through October 1, 2000, is not reflected in the above fuel tax rates.
- ◆ Among six regional neighboring states, Idaho's state and local fuel tax rate is in the middle— four regional neighbors have higher rates (WA—34.0 cents, NV—33.8 cents, MT—27.75 cents, OR—27.0 cents) while two have lower rates (UT—24.5 cents, WY—14.0 cents). [NOTE: Fuel tax rates provide only one variable associated with the cost of automobile ownership/travel. Other relevant fees vary from state-to-state including vehicle registration, operator licenses, and other miscellaneous fees].
- ◆ Federal motor fuel taxes of 18.4 cents are in addition to state and local fuel taxes and petroleum storage fees. The current total gas tax in Idaho is 43.4 cents per gallon.

| Idaho Transportation Trend Indicators | | |
|---------------------------------------|--------------------------|-------------------------------|
| Trend Indicator | Total Growth FY 78-05 | Avg Annual Growth FY 78-05 |
| Annual Vehicle Miles Traveled | 94.7 | 2.6 |
| Cars Registered | 89.4 | 2.4 |
| Drivers Licenses | 67.3 | 1.9 |
| Population | 57.3 | 1.7 |
| Gallons of Highway Fuel Consumed | 49.5 | 1.6 |

Base year 1978; table includes actuals for FY 2005
Includes gasoline, diesel, and other highway fuels.

Idaho Transportation Revenues
FY 06
(in \$ Millions)

| Description | State^a | County^b | Hwy Dist^c | Cities | Total |
|---------------------------------------|--------------------------|---------------------------|-----------------------------|---------------|--------------|
| Property Tax | 0.0 | 11.5 | 47.3 | 11.2 | 70.0 |
| Other Local Sources | 0.0 | 7.7 | 29.1 | 29.7 | 66.5 |
| Hwy Dist. Acct. | 178.9 | 39.6 | 53.1 | 24.4 | 296.0 |
| Other State Sources | 0.0 | 1.7 | 4.8 | 5.2 | 11.7 |
| Federal Aid | 263.1 | 0.2 | 5.2 | 3.0 | 271.5 |
| National Forest Reserve | 0.0 | 10.1 | 3.9 | 0.0 | 14.0 |
| Transfers for Projects from Locals | 2.5 | 0.0 | 0.0 | 0.0 | 2.5 |
| User funds to the State Hwy Acct | 22.6 | 0.0 | 0.0 | 0.0 | 22.6 |
| Interest from Treasurer | 2.6 | 0.3 | 0.4 | 0.2 | 3.5 |
| | | | | | |
| Total Receipts | 469.7 | 71.1 | 143.8 | 73.7 | 758.3 |
| Percent of Total | 61.9% | 9.4% | 19.0% | 9.7% | 100.0% |

^a Amounts to the state include receipts to the State Highway Fund (0260) only.

^b Includes only counties that maintain roads and streets.

^c Ada County Cities are included in Ada County Highway District.

Notes:

State fiscal year is from July 1 through June 30; the County, Highway District and City fiscal year is from October 1 through September 30.

Other Budget Highlights

Transportation Department: The Legislature passed H854 which authorized the issuance Grant Anticipation Revenue Vehicle (GARVEE) bonds in an amount sufficient to finance up to \$200 million for six highway transportation projects. The bill allocates a set amount for each of the following six projects:

- ◆ U.S. Highway 95, Worley to Setters—\$45.6 million
- ◆ Interstate Highway 84, Caldwell to Meridian—\$70 million
- ◆ U.S. Highway 30, McCammon to Soda Springs—\$30.5 million
- ◆ Interstate Highway 84 to South Emmett—\$5 million
- ◆ U.S. Highway 95, Garwood to Sagle—\$35 million
- ◆ Interstate Highway 84, Orchard to Isaacs Canyon—\$13.9 million

The Transportation Board is authorized to adjust the above-noted allocated amounts among the listed six projects when necessary due to unanticipated circumstances. The first full bond payment on the \$200 million bonds issued will be approximately \$16,277,000 (\$14.9 million in federal funds and \$1.4 million in state dedicated funds).

Department of Commerce and Labor: The Legislature passed a number of bills appropriating moneys to the Department that are in addition to the Department's traditional appropriation bill. These bills provided spending authority for programs designed to encourage and foster economic development across the state. These include:

- ◆ H874—provides \$5 million for the Economic Development and Integrated Freight Transportation Revolving Loan Fund to be used to upgrade, expand, rehabilitate, purchase or modernize equipment and facilities for shortline rail or intermodal freight shipping infrastructure.
- ◆ S1500—provides \$300,000 to support regional TechConnect offices which provide technical support for technology-related small businesses.
- ◆ H872—provides \$250,000 for Rural Community Growth Management for contracting with qualified planners to work directly with communities to assist in establishing growth management strategies and to maximize the use of financial and technical resources.
- ◆ S1498—provides \$5 million for a new Rural Broadband Development Matching Fund to achieve electronic communication for rural communities by making Internet connections available through a variety of technologies and partnerships.
- ◆ H873—provides \$2 million for a new Incumbent Worker Training Revolving Loan Fund to assist businesses in training workers for high-growth, high demand occupations through financial assistance with tuition or other expenses.



General Government





General Government

| <u>Original Appropriations</u> | <u>FY 1997</u> | <u>FY 2007</u> | <u>Annual % Chg</u> | <u>Total % Chg</u> |
|---|----------------|----------------|-------------------------|------------------------|
| <u>By Department or Division</u> | | | | |
| Administration, Dept. | \$41.0 | \$97.9 | 9.1% | 138.9% |
| Administration, Dept. | 22.1 | 45.0 | 7.4% | 103.5% |
| Building Fund Adv. Council | 16.6 | 52.4 | 12.2% | 215.8% |
| Capitol Commission | --- | .5 | --- | --- |
| Personnel Commission | 2.3 | --- | --- | (100.0%) |
| Attorney General | 11.4 | 16.4 | 3.7% | 43.3% |
| Controller, State | 11.7 | 13.2 | 1.2% | 12.5% |
| Governor, Executive Office of | 60.1 | 109.6 | 6.2% | 82.4% |
| Aging, Commission on | 9.3 | 13.0 | 3.4% | 39.8% |
| Arts, Commission on the | --- | 1.8 | --- | --- |
| Blind and Visually Impaired | 3.4 | 3.9 | 1.3% | 13.5% |
| Financial Management, Div. | 3.4 | 2.1 | (4.8%) | (38.7%) |
| Governor's Office | 2.1 | 1.7 | (2.2%) | (19.6%) |
| Human Resources, Div. | --- | 2.9 | --- | --- |
| Human Rights Commission | .6 | .9 | 4.1% | 48.8% |
| Insurance Fund, State | 10.6 | --- | --- | (100.0%) |
| Investment Board | .5 | --- | --- | (100.0%) |
| Liquor Dispensary | 8.5 | 15.3 | 6.1% | 80.7% |
| Military Division | 15.8 | 53.6 | 13.0% | 240.5% |
| Public Empl. Retire. Sys. | 5.8 | 6.4 | 0.9% | 9.5% |
| Species Conservation | --- | 8.0 | --- | --- |
| Women's Commission | .0 | .0 | 0.5% | 5.4% |
| Legislative Branch | 8.7 | 13.4 | 4.4% | 53.6% |
| Lieutenant Governor | .1 | .1 | 2.1% | 23.2% |
| Revenue & Taxation, Dept. | 21.6 | 33.0 | 4.3% | 52.6% |
| Tax Appeals, Board of | .2 | .4 | 8.5% | 125.6% |
| Tax Commission, State | 21.5 | 32.6 | 4.3% | 52.0% |
| Secretary of State | 3.8 | 2.5 | (4.2%) | (34.6%) |
| Arts, Commission on the | 1.7 | --- | --- | (100.0%) |
| Secretary of State | 2.1 | 2.5 | 1.8% | 19.5% |
| Treasurer, State | 1.4 | 2.0 | 3.8% | 45.2% |
| Treasurer, State | 1.4 | 1.9 | 3.2% | 37.3% |
| Idaho Millennium Fund | --- | .1 | --- | --- |
| Total | \$159.9 | \$288.0 | 6.1% | 80.2% |

Continued on next page

General Government

| <u>Original Appropriations</u> | <u>FY 1997</u> | <u>FY 2007</u> | <u>Annual % Chg</u> | <u>Total % Chg</u> |
|--------------------------------|----------------|----------------|-------------------------|------------------------|
| <u>By Fund Source</u> | | | | |
| General | \$50.9 | \$89.0 | 5.8% | 74.9% |
| Dedicated | 86.6 | 133.9 | 4.5% | 54.7% |
| Federal | 22.4 | 65.2 | 11.3% | 190.8% |
| Total | \$159.9 | \$288.0 | 6.1% | 80.2% |

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ The Capitol Commission was formed in 1998 to preserve the State Capitol building.
- ◆ The functions of the Personnel Commission were transferred to the Office of the Governor in FY 2000 and reorganized as the Division of Human Resources.
- ◆ In 2003 the Legislature moved the Commission on the Arts out from under the Secretary of State and placed it within the Office of the Governor.
- ◆ In 1998, the Legislature changed the State Insurance Fund from a state agency to an "independent body corporate politic". As a result, its funding is no longer subject to review and appropriation by the Legislature.
- ◆ In 1998, the Legislature moved the Endowment Fund Investment Board out from under the Office of the Governor and placed it under the Land Board.
- ◆ The Office of Species Conservation was created by the Legislature in 2000 at the request of the Governor.
- ◆ The Idaho Millennium Fund was established by the Legislature in 2000 as the repository of all funds received by the State of Idaho under the tobacco Master Settlement Agreement. Beginning in FY 2004, only the non-governmental organization projects are shown in the appropriated amount. The government project appropriations are transferred to, and shown in, their respective agency budgets.

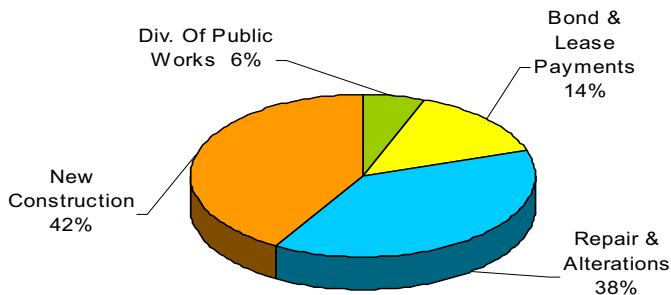
Permanent Building Fund or Capital Budget

Historical Sources of Revenue
(in millions)

| Revenues | FY 03 | FY 04 | FY 05 | FY 06 est | FY 07 est |
|-----------------------|-------------|-------------|-------------|-------------|-------------|
| Income Head Tax | 5.7 | 5.7 | 5.5 | 5.9 | 5.7 |
| Cigarette Tax | 6.7 | 6.4 | 6.4 | 6.4 | 6.5 |
| Beer Tax | 1.3 | 1.4 | 1.4 | 1.5 | 1.5 |
| Sales Tax* | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| Lottery | 9.0 | 10.3 | 12.5 | 11.5 | 13.5 |
| Budget Res. Interest | 1.1 | 0.0 | 0.4 | 0.7 | 4.0 |
| PBF Interest Earnings | 4.1 | 0.8 | 1.4 | 0.4 | 1.4 |
| <i>Subtotal</i> | 32.9 | 29.6 | 32.6 | 31.4 | 37.6 |
| General Fund money | 65.0 | 0.3 | 0.0 | 0.0 | 21.0 |
| GRAND TOTAL | 97.9 | 29.9 | 32.6 | 31.4 | 58.6 |

*The table does not reflect periodic reappropriations or other miscellaneous revenue nor cigarette tax revenue earmarked for Capitol Restoration purposes.

FY 2007 Permanent Building Fund Appropriation \$65,560,200*



*FY 2007 appropriation includes bond payments, division of public works appropriation, alteration and repairs, and capital construction projects. FY07 revenue includes a one-time \$21 million transfer from the General Fund. A five-person Advisory Council directs the Permanent Building Fund. Its membership consists of two legislators (one each from the House and Senate), one banker, one contractor and one member of the business community.

Permanent Building Fund

FY 2007 Appropriation—\$65,560,200

For FY 2007 the Legislature allocated the available Permanent Building Fund money into roughly three areas: about \$27.3 million was approved for six new capitol construction projects; about \$25.1 million was approved for state-wide building maintenance (alteration and repair); and about \$9.3 million was approved as bond payments on building projects approved in the past. The six new capital projects include the following:

- ◆ \$3,861,300 for a new facility for the Idaho State Police in Meridian. This will allow ISP to consolidate various functions into a single facility.
- ◆ \$693,000 to renovate the Armory in Pocatello.
- ◆ \$2,079,000 to the Department of Commerce and Labor for a new Canyon County Job Services facility.
- ◆ \$4,392,000 for a 24-bed mental health unit for the Department of Juvenile Corrections in Nampa.
- ◆ \$302,000 for a new parking garage at the Veterans' Home in Pocatello.
- ◆ \$16,000,000 for a 300-bed medium security expansion of the Idaho Correctional Center in Boise.

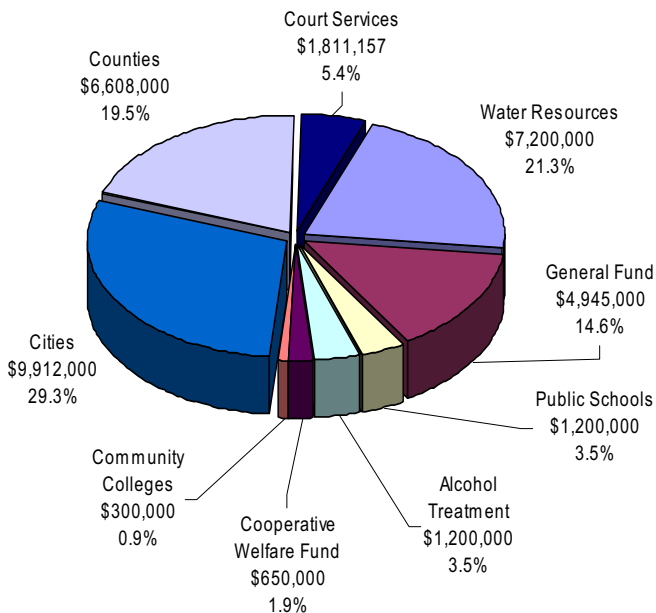
Statehouse Restoration

HCR 47

The Legislature, through HCR 47, approved going forward immediately to restore and expand Idaho's Capitol Building. The expansion will include two-story, garden-level wings to house larger, more modern hearing rooms that will improve public access to the legislative process. The 2005 Legislature provided funding for the restoration and related efforts via H 386a, which provided that a portion of cigarette tax revenues would be provided to the Permanent Building Fund to be used for the repair, remodel and restoration of the Statehouse until such time as the restoration is adequately funded as certified by the director of the Department of Administration. Cigarette tax revenues earmarked for the project are estimated to be between \$25 million and \$30 million annually.

FY 2005 Distribution of Liquor Dispensary Earnings

Total = \$33,826,157



Statutory Profit Distribution Formula

Two percent surcharge on liquor sales to the Drug Court and Family Court Services Fund.

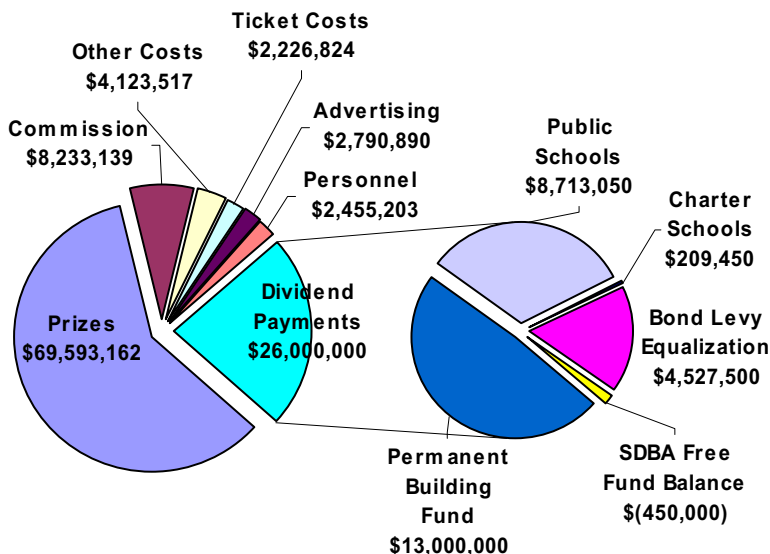
One time appropriation of \$7.2 million to Water Resource Board Revolving Development Fund.

Annual fixed distributions totaling \$8,295,000 to General Fund, Public Schools, Alcohol Treatment Fund, Cooperative Welfare Fund and Community Colleges.

Remainder of profits distributed as follows:

- 40% to counties in proportion to sales in each county.
- 60% to cities as follows:
 - 90% to those incorporated cities with liquor stores in proportion to sales.
 - 10% to those incorporated cities without liquor stores in proportion to population.

Where the Lottery Revenues went in FY 2005



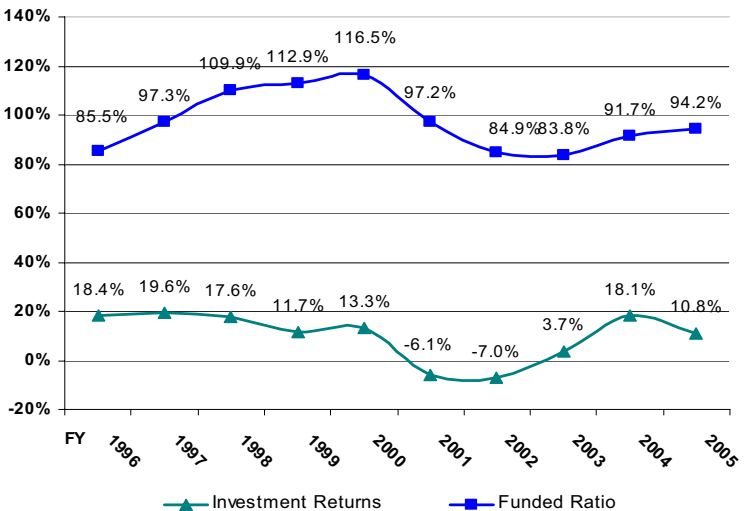
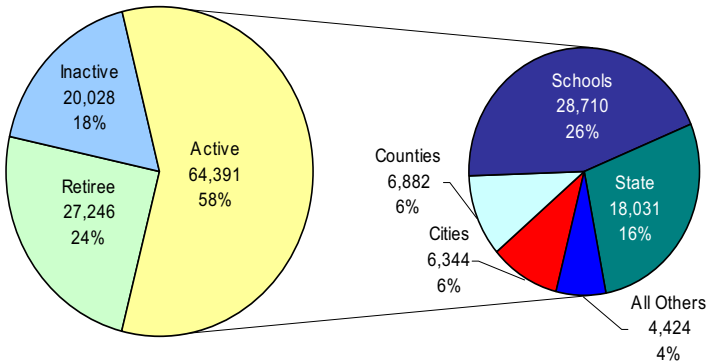
State lottery revenues are derived from the sale of lottery tickets and deposited into the State Lottery Fund. The Fund is used to pay agency administrative costs including personnel, operating, and capital outlay. Other expenditures authorized from the State Lottery Fund, and appropriated on a continuous basis, include expenses for prizes, retail commissions, and advertising and promotion costs.

Per Idaho Code section 67-7434, a lottery dividend must be paid annually from net income of lottery ticket sales. One-half of the dividend is paid to the state Permanent Building Fund and the other half of the dividend is paid to the School District Building Account. In FY 2005 the total dividend was \$26,000,000.

The State Board of Education spent the majority of the FY 2005 lottery dividend on maintaining, furnishing, and/or purchasing sites for public school buildings across the state. Charter schools received \$209,450 for maintenance or construction costs. The Bond Levy Equalization Fund received \$4,527,500 and the State Board had a negative balance of \$450,000 in the School District Building Account.

Public Employee Retirement System of Idaho

684 employer units belong to PERSI, for a total system membership of 111,665



The PERSI Base Plan experienced a 10.8% gross return on investments in FY 2005, which equals nearly \$770 million in net investment gain. As of July 1, 2005, the PERSI Base Plan fund was valued at \$8.23 billion, up from \$7.43 billion the prior year. PERSI's unfunded actuarial liability at 6.2 years is less than the 25-year amortization period required by law. In November 2002, the PERSI board approved a total contribution rate increase (including employee and employer rates) of 3% to be phased-in over three years, beginning in FY05. The second rate increase scheduled for FY 2006 was postponed for two years. At the end of the phase-in, contribution rates will be at the same level they were prior to November 1997 when rates were originally reduced 3%.

Idaho Millennium Fund

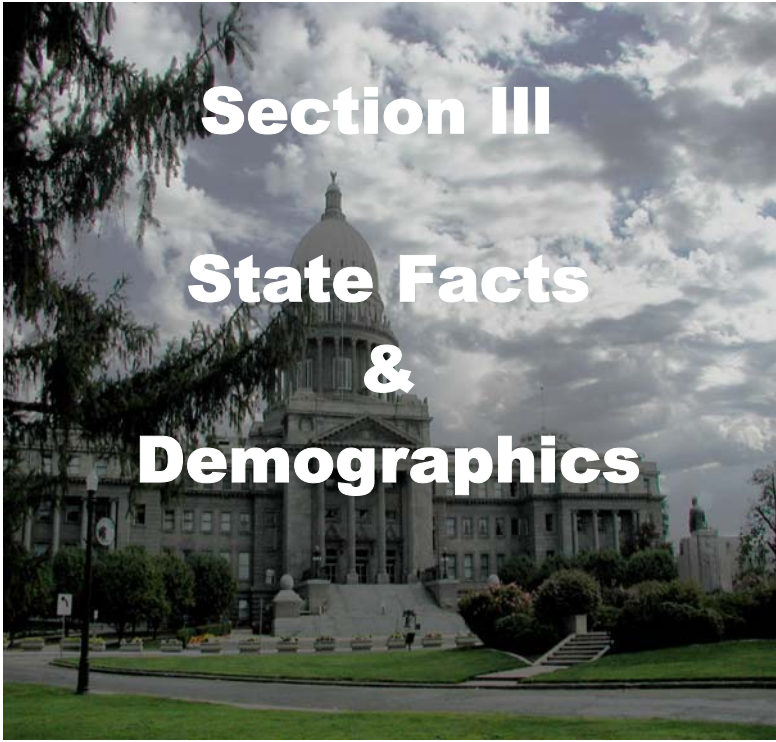
\$ Millions

| Fiscal Year | Beg. Market Value | Receipts | Transfer s to Gen. Fund | Earnings / (Losses) | Transfer s to Approp. | Ending Market Value |
|-------------|-------------------|----------|-------------------------|---------------------|-----------------------|---------------------|
| 2000 | | \$ 29.7 | | \$.5 | (\$4.) | \$ 29.8 |
| 2001 | \$ 29.8 | \$ 22.8 | | (\$2.1) | (\$1.8) | \$ 48.8 |
| 2002 | \$ 48.8 | \$ 26.6 | (\$19.3) | (\$4.2) | (\$2.4) | \$ 49.3 |
| 2003 | \$ 49.3 | \$ 26.7 | (\$70.3) | (\$.72) | (\$4.9) | \$0 |
| 2004 | \$0 | \$ 22.8 | | (\$.06) | \$0 | \$ 22.8 |
| 2005 | \$ 22.8 | \$ 23.2 | | \$.6 | (\$1.9) | \$ 44.6 |
| 2006 | \$ 44.6 | \$ 21.3 | | \$ 2.1 | (\$.3) | \$ 67.7 |
| 2007 | \$ 67.7 | \$ 24.4 | | \$ 4.2 | (\$1.4) | \$ 94.9 |
| 2010 | \$ 165.8 | \$ 32.1 | | \$ 9.9 | (\$5.2) | \$ 202.6 |
| 2015 | \$ 355.8 | \$ 33.4 | | \$ 20.6 | (\$14.2) | \$ 395.6 |
| 2020 | \$ 555.3 | \$ 32.2 | | \$ 31.8 | (\$24.0) | \$ 595.3 |
| 2025 | \$ 761.9 | \$ 33.9 | | \$ 43.4 | (\$33.8) | \$ 805.3 |

- ◆ The 2000 Legislature established the Idaho Millennium Fund as an endowment fund structure to receive, invest and disburse funds that the state receives as a result of the master settlement agreement reached with tobacco companies. This legislation preserves the long-term capital value of these funds through a 5% annual distribution rule. Fund investments are managed by the State Treasurer.
- ◆ There is **NO** statutory restriction on how the money in the fund may be used. Idaho Code §67-1802 provides that “the uses of this fund shall be determined by legislative appropriation.”

Proposed Constitutional Amendment and Legislation

- ◆ During the 2006 Legislative Session, the Senate proposed legislation to codify the provisions of Senate Joint Resolution 107 that proposes a constitutional amendment to endow the Idaho Millennium Permanent Endowment Fund. Legislation would become effective upon passage of the constitutional amendment.
- ◆ The constitutional amendment mandates that 80% of future tobacco settlement payments be placed into an endowment fund and that the remaining 20% be placed into the already existing Idaho Millennium Fund. Annual distributions from both of these funds will be made to the Idaho Millennium Income Fund. The legislature will have the authority to spend funds in both the Idaho Millennium Fund and the Idaho Millennium Income Fund.
- ◆ The legislation also establishes a cap of \$100 million on the Idaho Millennium Fund. Once the cap is reached, excess distributions will be transferred to the Idaho Millennium Permanent Endowment Fund.

A photograph of the Idaho State Capitol building, a large neoclassical structure with a prominent dome, surrounded by green lawns and trees under a cloudy sky. The text "Section III" is at the top, followed by "State Facts & Demographics" in large, bold, white letters.

Section III

State Facts & Demographics

| | |
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| County and County Seat Populations | 110 |
| Idaho's 20 Largest Cities & NW Population Highlights | 111 |
| Legislative Statistics | 112 |
| Legislative Staff Organizational Chart..... | 113 |
| Idaho Rankings | 114 |

Idaho Facts

Geography

| | |
|--------------------|---|
| Land Area: | 83,557 square miles (13th in area size) |
| Lowest Elevation: | 770 feet, Snake River at Lewiston |
| Highest Elevation: | 12,662 feet, Mt. Borah in Custer County |
| Length: | 164 / 479 miles at shortest / longest point |
| Width: | 45 / 305 miles at narrowest / widest point |
| % of Fed. Land: | 63.1% |
| % of State Land: | 5.1% |

State Symbols

| | |
|------------|--|
| Bird | Mountain Bluebird (<i>Sialia arctica</i>) |
| Fish | Cutthroat Trout (<i>Oncorhynchus clarki</i>) |
| Flower | Syringa (<i>Philadelphus lewisii</i>) |
| Folk Dance | Square Dance |
| Fossil | Hagerman Horse |
| Fruit | Huckleberry |
| Gem | Star Garnet |
| Horse | Appaloosa |
| Insect | Monarch Butterfly (<i>Danaus plexippus</i>) |
| Motto | <i>Esto Perpetua</i> ("Let it be perpetual") |
| Nickname | The Gem State |
| Raptor | Peregrine Falcon (<i>Falco peregrinus</i>) |
| Song | "Here We Have Idaho" |
| Tree | White Pine (<i>Pinus monticola</i>) |
| Vegetable | Potato |

Cities and Counties

| | |
|--------------------|----------------------------------|
| Number of Cities | 201 Incorporated Cities |
| Largest | Boise, Ada Cty, pop. 193,161 |
| Smallest | Warm River, Fremont Cty, pop. 10 |
| Number of Counties | 44 |
| Largest | Ada, population 344,727 |
| Smallest | Clark, population 943 |

Idaho Counties

| County | Population 2005 Est. | County Seat | Population 2005 Est. | License Prefix |
|--------------|-------------------------|----------------|-------------------------|-------------------|
| Ada | 344,727 | Boise | 193,161 | 1A |
| Adams | 3,591 | Council | 742 | 2A |
| Bannock | 78,155 | Pocatello | 53,372 | 1B |
| Bear Lake | 6,176 | Paris | 518 | 2B |
| Benewah | 9,218 | St. Maries | 2,634 | 3B |
| Bingham | 43,739 | Blackfoot | 10,828 | 4B |
| Blaine | 21,166 | Hailey | 7,538 | 5B |
| Boise | 7,535 | Idaho City | 488 | 6B |
| Bonner | 40,908 | Sandpoint | 8,105 | 6B |
| Bonneville | 91,856 | Idaho Falls | 52,338 | 8B |
| Boundary | 10,619 | Bonnars Ferry | 2,725 | 9B |
| Butte | 2,808 | Arco | 989 | 10B |
| Camas | 1,050 | Fairfield | 392 | 1C |
| Canyon | 164,593 | Caldwell | 34,433 | 2C |
| Caribou | 7,131 | Soda Springs | 3,256 | 3C |
| Cassia | 21,324 | Burley | 9,131 | 4C |
| Clark | 943 | Dubois | 642 | 5C |
| Clearwater | 8,373 | Orofino | 3,145 | 6C |
| Custer | 4,077 | Challis | 844 | 7C |
| Elmore | 28,634 | Mtn. Home | 11,565 | E |
| Franklin | 12,371 | Preston | 5,019 | 1F |
| Fremont | 12,242 | St. Anthony | 3,348 | 2F |
| Gem | 16,273 | Emmett | 6,124 | 1G |
| Gooding | 14,461 | Gooding | 3,320 | 2G |
| Idaho | 15,697 | Grangeville | 3,151 | I |
| Jefferson | 21,580 | Rigby | 3,245 | 1J |
| Jerome | 19,638 | Jerome | 8,503 | 2J |
| Kootenai | 127,668 | Coeur d'Alene | 40,059 | K |
| Latah | 34,714 | Moscow | 21,862 | 1L |
| Lemhi | 7,909 | Salmon | 3,072 | 2L |
| Lewis | 3,750 | Nezperce | 514 | 3L |
| Lincoln | 4,545 | Shoshone | 1,574 | 4L |
| Madison | 30,975 | Rexburg | 26,265 | 1M |
| Minidoka | 19,014 | Rupert | 5,225 | 2M |
| Nez Perce | 37,931 | Lewiston | 31,081 | N |
| Oneida | 4,209 | Malad | 2,124 | 1O |
| Owyhee | 11,073 | Murphy | N/A | 2O |
| Payette | 22,197 | Payette | 7,560 | 1P |
| Power | 7,753 | American Falls | 4,162 | 2P |
| Shoshone | 13,157 | Wallace | 907 | S |
| Teton | 7,467 | Driggs | 1,197 | 1T |
| Twin Falls | 69,419 | Twin Falls | 38,630 | 2T |
| Valley | 8,332 | Cascade | 1,005 | V |
| Washington | 10,098 | Weiser | 5,420 | W |
| Total | 1,429,096 | | 58,881 | |

Idaho's 20 Largest Cities

| Pop. Rank | City | 2005 Est. | 2000 Census | Change | % Change |
|--------------|---------------|-----------|----------------|--------|-------------|
| 1 | Boise City | 193,161 | 185,787 | 7,374 | 4.0% |
| 2 | Nampa | 71,713 | 51,867 | 19,846 | 38.3% |
| 3 | Pocatello | 53,372 | 51,466 | 1,906 | 3.7% |
| 4 | Idaho Falls | 52,338 | 50,730 | 1,608 | 3.2% |
| 5 | Meridian | 52,240 | 34,919 | 17,321 | 49.6% |
| 6 | Coeur d'Alene | 40,059 | 34,514 | 5,545 | 16.1% |
| 7 | Twin Falls | 38,630 | 34,469 | 4,161 | 12.1% |
| 8 | Caldwell | 34,433 | 25,967 | 8,466 | 32.6% |
| 9 | Lewiston | 31,081 | 30,904 | 177 | 0.6% |
| 10 | Rexburg | 26,265 | 17,257 | 9,008 | 52.2% |
| 11 | Post Falls | 23,162 | 17,247 | 5,915 | 34.3% |
| 12 | Moscow | 21,862 | 21,291 | 571 | 2.7% |
| 13 | Eagle | 17,338 | 11,085 | 6,253 | 56.4% |
| 14 | Hayden | 11,906 | 9,159 | 2,747 | 30.0% |
| 15 | Mountain Home | 11,565 | 11,143 | 422 | 3.8% |
| 16 | Garden City | 11,424 | 10,624 | 800 | 7.5% |
| 17 | Ammon | 10,925 | 6,187 | 4,738 | 76.6% |
| 18 | Blackfoot | 10,828 | 10,419 | 409 | 3.9% |
| 19 | Chubbuck | 10,707 | 9,700 | 1,007 | 10.4% |
| 20 | Kuna | 10,153 | 5,382 | 4,771 | 88.6% |

Northwest Population Highlights

| Northwest Population | 2005 Est. | 2000 Census | Change | % Change |
|-------------------------|-----------|----------------|---------|-------------|
| Washington | 6,287,759 | 5,894,121 | 393,638 | 6.7% |
| Oregon | 3,641,056 | 3,421,399 | 219,657 | 6.4% |
| Utah | 2,469,585 | 2,233,169 | 236,416 | 10.6% |
| Nevada | 2,414,807 | 1,998,257 | 416,550 | 20.8% |
| Idaho | 1,429,096 | 1,293,953 | 135,143 | 10.4% |
| Montana | 935,670 | 902,195 | 33,475 | 3.7% |
| Wyoming | 509,294 | 493,782 | 15,512 | 3.1% |

2006

58th Legislature, Second Regular Session

Senate

35 Members 7 Democrat (20%) 4 Female (11%)
 28 Republican (80%) 31 Male (89%)

President Pro Tem : Robert Geddes, Jr. R-Soda Springs

Average Tenure in the Senate: 3.6 terms

Longest serving senator: 12 terms (Sen. Darrington)

House of Representatives

70 Members 13 Democrat (19%) 24 Female (34%)
 57 Republican (81%) 46 Male (66%)

Speaker: Bruce Newcomb R-Burley

Average Tenure in the House: 3.9 terms

Longest serving representative: 12 terms (Reps. Crow and Wood)

| Legislation | 2006 | 5-Yr Average |
|--------------------------|-------|--------------|
| Bills Drafted | 1,118 | 1,007 |
| Bills Introduced | 737 | 657 |
| Bills Passed Both Houses | 459 | 406 |
| Bills Enacted | 459 | 401 |
| Length of Session (Days) | 93 | 87 |

The Legislative Council oversees the management responsibilities and permanent staff of the Legislature. The Council consists of the President Pro Tempore of the Senate, the Speaker of the House of Representatives, the majority and minority leaders of each house and four senators and four representatives (two from each party) appointed by the parties of the Senate and House. The Legislative Council meets twice annually, once in the spring and once in the fall. Legislative Council Members for 2005-2006 are:

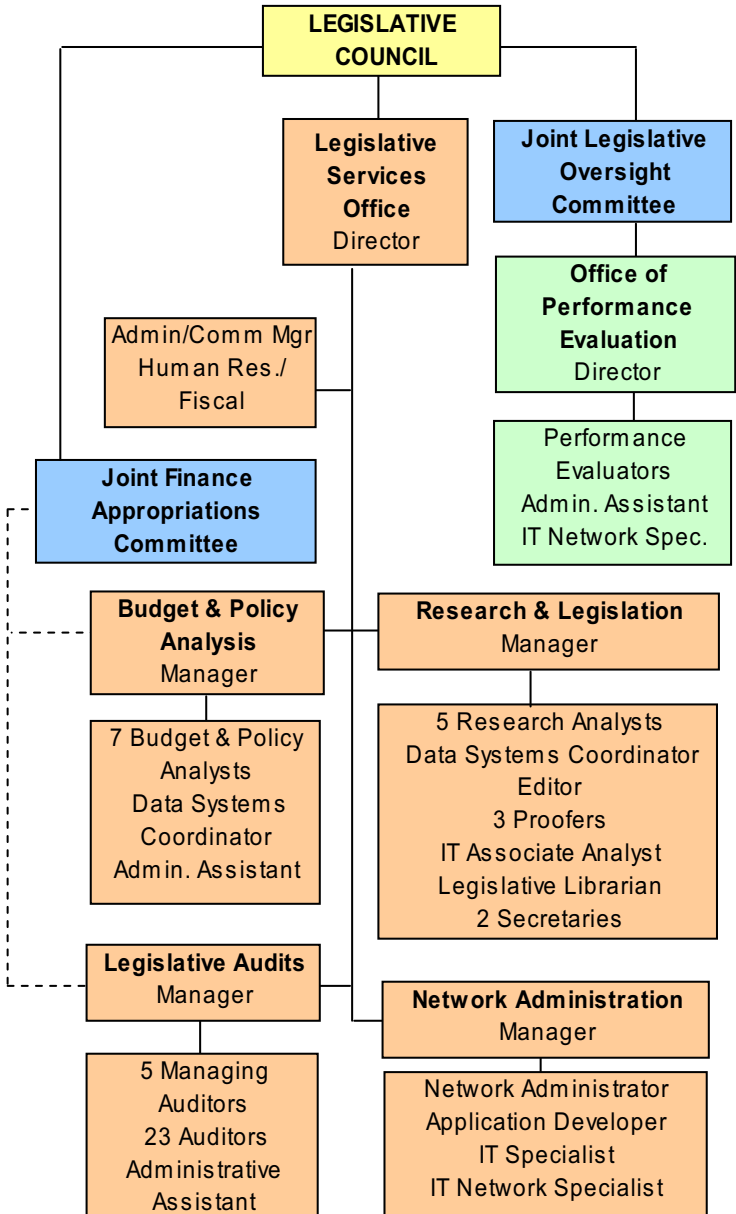
Senate

Robert Geddes, Jr.
Bart Davis
Patti Anne Lodge
Dick Compton
Clint Stennet
Elliot Werk
David Langhorst

House

Bruce Newcomb
Lawrence Denney
Frances Field
Gary Collins
Wendy Jaquet
Mary Lou Shepherd
Elaine Smith

Legislative Staff Organizational Chart



Idaho Rankings (2004)

Commodities

| | US Rank | US % | Production | Unit |
|----------------------|---------|------|-------------|------|
| Potatoes | 1 | 29 | 131,970,000 | cwt |
| Austrian Winter Peas | 1 | 64 | 168,000 | cwt |
| Wrinkled Seed Peas | 2 | 19 | 174,000 | cwt |
| Barley | 2 | 21 | 59,800,000 | bu |
| Sugarbeets | 2 | 18 | 5,491,000 | ton |
| All Mint | 3 | 15 | 1,332,000 | lb |
| Hops | 3 | 9 | 5,165,000 | lb |
| Lentils | 4 | 18 | 770,000 | cwt |
| Dry Edible Peas | 4 | 8 | 935,000 | cwt |
| Dry Edible Beans | 4 | 9 | 1,638,000 | cwt |
| Sweet Cherries | 5 | 1 | 3,100 | ton |
| All Wheat | 8 | 5 | 101,710,000 | bu |
| Apples | 9 | 1 | 90,000,000 | lb |
| All Hay | 11 | 3 | 5,350,000 | ton |

Livestock and Livestock Products

| | US Rank | US % | Production | Unit |
|-----------------|---------|------|-------------|---------|
| Foodsize Trout | 1 | 73 | 40,400,000 | lb |
| Total Cheese | 3 | 8 | 718,245,000 | lb |
| Milk Production | 5 | 5 | 9,093 | Mil. lb |
| Sheep & Lambs | 7 | 4 | 270,000 | head |
| Wool | 8 | 6 | 2,125,000 | lb |
| Honey | 8 | 3 | 6,300,000 | lb |
| Cattle & Calves | 15 | 2 | 2,070,000 | head |

cwt = hundredweight; bu = bushel

Source: 2005 Idaho Agricultural Statistics Bulletin, Idaho

Agricultural Statistics Service, U.S. Department of Agriculture

| | | RANKING | |
|---------------------------------|-----------------|---------|-----|
| | VALUE | US | NW* |
| AGRICULTURE | | | |
| Number of Farms (2004) | 25,000 | 32 | 4 |
| Average Acres Per Farm (2004) | 472 | 14 | 5 |
| Farm Income: Crops (2004) | \$1,818,681,000 | 20 | 3 |
| Farm Income: Livestock (2004) | \$2,530,574,000 | 18 | 1 |
| Farm Income: Gov't Pymts (2004) | \$153,028,000 | 27 | 3 |
| Acres Planted (2004) | 4,219,000 | 23 | 2 |
| Acres Harvested (2004) | 4,048,000 | 22 | 2 |

| | | RANKING | |
|--|-----------|---------|-----|
| | VALUE | US | NW* |
| POPULATION | | | |
| Population (2005) | 1,429,096 | 39 | 5 |
| Percent Change (2004 to 2005) | 2.4% | 3 | 2 |
| Persons Per Square Mile (2005) | 17.3 | 44 | 5 |
| % White Population (2004) | 95.5% | 4 | 1 |
| % Hispanic Population (2004) | 8.9% | 15 | 4 |
| 2030 Population (projected) | 1,969,624 | 37 | 5 |
| 2000-2030 % Pop. Change (projected) | 52.2% | 6 | 2 |
| Net Migration of Pop. (2004 to 2005) | 19,812 | 11 | 4 |
| Population per U.S. House Seat (2006) | 714,548 | 9 | 5 |
| Population per State Legislator (2005) | 13,610 | 39 | 5 |
| EDUCATION | | | |
| % School Age Pop to Total Pop. (2004) | 19.3% | 5 | 2 |
| Pupil-Teacher Ratio (2005) | 17.6 to 1 | 8 | 5 |
| Average Teacher Salary (2005) | \$42,122 | 29 | 4 |
| Pub High School Grad Rate (2005) | 79.5% | 12 | 2 |
| % of Pop High School Grad (2004) | 87.9% | 19 | 5 |
| High School Dropout Rate (2001) | 5.6% | 9 | 2 |
| Per Capita Expend. for Ed. (2002) | \$1,804 | 41 | 6 |
| Education Expend. as % of All State & Local Expenditures (2002) | 35.6% | 21 | 2 |
| Expenditures Per Pupil (2005) | \$6,743 | 44 | 6 |
| Per Capita Higher Ed. Exp. (2002) | \$515 | 33 | 6 |
| % of Pop. College Grads (2004) | 23.8% | 40 | 6 |
| Population per Public Library (2002) | 9,635 | 39 | 5 |
| ECONOMY | | | |
| Gross State Product (GSP) (2004) | \$43.6 B | 42 | 5 |
| 2000-2004 Percent Change in GSP | 16.8% | 4 | 3 |
| Personal Income (2004) | \$37.4 B | 42 | 5 |
| Per Capita Personal Income (2004) | \$26,839 | 46 | 7 |
| Median Household Income (2004) | \$42,519 | 33 | 6 |
| Tax Burden (federal, state & local taxes as % of income) (2004) | 26.9% | 42 | 7 |
| GOVERNMENT FINANCE | | | |
| Per Capita Fed Gov't Exp (2004) | \$6,428 | 36 | 4 |
| Federal Civilian Employees Per 10,000 Population (2003) | 60 | 18 | 5 |

| | | RANKING | |
|--|---------|---------|-----|
| | VALUE | US | NW* |
| GOVERNMENT FINANCE (cont.) | | | |
| Per Capita Property Tax Rev (2002) | \$714 | 36 | 6 |
| Per Capita State Tax Rev (2004) | \$1,898 | 32 | 4 |
| Per Capita State Individual Income Tax Rev (2004)1 | \$651 | 27 | 4 |
| Per Capita State Corporate Income Tax Revenue (2004)1 | \$74 | 29 | 2 |
| Per Capita State Sales Tax Rev (2004)2 | \$743 | 18 | 4 |
| Per Capita State Fuel Tax Rev (2004) | \$156 | 11 | 2 |
| Per Capita State Gov't Exp (2003) | \$3,958 | 38 | 6 |
| State Employ. Per 10,000 Pop (2004) | 166 | 25 | 5 |
| Per Capita Local Gov't Total Revenue (2002) | \$2,858 | 36 | 6 |
| Per Capita Local Gov't Exp (2002) | \$2,787 | 37 | 6 |

¹ NV, WA, and WY do not have income tax

² MT and OR do not have sales tax

EMPLOYMENT & LABOR

| | | | |
|--------------------------------------|----------|----|---|
| Average Annual Pay (2004) | \$29,871 | 46 | 6 |
| Unemployment Rate (2005) | 3.4% | 45 | 6 |
| Labor Force: % Women (2004) | 61.3% | 19 | 4 |
| Job Growth (2004-2005) | 4.7% | 2 | 2 |
| % Emp: Construction (2005) | 7.6% | 3 | 2 |
| % Emp: Government (2005) | 18.6% | 14 | 3 |
| % Emp: Leisure & Hospitality (2005) | 9.2% | 24 | 6 |
| % Emp: Manufacturing (2005) | 10.1% | 23 | 3 |
| % Emp: Mining (2005) | 0.7% | 13 | 4 |
| % Emp: Prof. & Business Serv. (2005) | 12.7% | 14 | 2 |

CRIME & LAW ENFORCEMENT

| | | | |
|---|-------|----|---|
| Violent Crimes Per 100,000 Population (2004) | 244.9 | 41 | 6 |
| Murders Per 100,000 Pop (2004) | 2.2 | 42 | 6 |
| State Prisoner Incarceration Rate Per 100,000 Pop. (2004) | 454 | 17 | 2 |

| | | RANKING | |
|--|---------|---------|-----|
| | VALUE | US | NW* |
| CRIME & LAW ENFORCEMENT (cont.) | | | |
| Death Row Inmates (2004) | 22 | 22 | 3 |
| Full-Time Law Officers Per 100,000 Population (2000) | 212 | 36 | 3 |
| Per Capita State & Local Expenditures for Police (2002) | \$179 | 31 | 7 |
| Per Capita State & Local Expenditures for Corrections (2002) | \$171 | 24 | 5 |
| ENERGY & ENVIRONMENT | | | |
| Per Cap. BTUs Consumed (2001) | 379.2 B | 19 | 3 |
| Per Capita Energy Expend. (2001) | \$2,378 | 31 | 4 |
| Energy Prices - Per Million BTUs (2001) | \$9.63 | 40 | 5 |
| Per Capita Gasoline Used (Gal.) (2004) | 457 | 40 | 4 |
| National Priority Listed Hazardous Waste Sites (2005) | 9 | 41 | 5 |
| Pollution Released by Mfg. Plants Per Pounds of Toxins (2003) | 15.3 M | 32 | 4 |
| HEALTH | | | |
| % of Pop. w/o Health Insurance (2004) | 17.3% | 10 | 3 |
| Community Hospitals Per 100,000 Population (2004) | 2.8 | 14 | 3 |
| Birth Rate Per 1,000 Pop (2004) | 16.2 | 4 | 2 |
| Teenage Birth Rate Per 1,000 (2004) | 39.1 | 26 | 3 |
| Births to Unmarried Women as a % of All Births (2004) | 22.6% | 49 | 6 |
| Abortions Per 1,000 Live Births (2002) ¹ | 40 | 46 | 6 |
| Deaths (2003) | 10,385 | 38 | 5 |
| Cancer Deaths (2005) | 2,280 | 42 | 5 |
| Heart Disease Deaths (2002) | 2,532 | 42 | 5 |
| Suicide Deaths (2002) | 202 | 38 | 5 |
| AIDS Deaths (2002) | 11 | 45 | 5 |
| Percent of Adults Overweight (2004) | 37.3 | 14 | 3 |

¹ No data reported by WY

| | | RANKING | |
|--|-----------|---------|-----|
| | VALUE | US | NW* |
| HEALTH (cont.) | | | |
| % of Children (19-35 months) Fully Immunized (2004) | 70.4% | 39 | 3 |
| SOCIAL WELFARE | | | |
| % of Population in Poverty (2004) | 10.5% | 29 | 4 |
| Per Cap Soc. Sec. Payment (2003) | \$1,578 | 40 | 5 |
| % Population in Medicare (2004) | 13.2% | 38 | 4 |
| % Pop. Receiving Public Aid (2004) | 1.8% | 48 | 5 |
| Recipients of TANF Payments (2005) | 3,446 | 49 | 6 |
| % Change in TANF Recipients (2004-2005) | (7.3%) | 31 | 4 |
| % Pop. Receiving Food Stamps (2005) | 6.5% | 36 | 4 |
| TRANSPORTATION | | | |
| Per Cap Fed Highway Fund (2006) | \$185 | 9 | 3 |
| % Federally Funded Road & Street Miles (2004) | 22.5 | 35 | 4 |
| Pub Road & Street Mileage (2004) | 47,101 | 35 | 4 |
| Highway Fatalities Per 100 Million Vehicle Miles (2004) | 1.77 | 15 | 3 |
| Alcohol Related Fatalities as a % of all Highway Fatalities (2004) | 36 | 34 | 5 |
| Safety Belt Usage Rate (2005) | 76% | 36 | 6 |
| Vehicle Registrations (2004) | 1,344,124 | 38 | 4 |
| DEFENSE | | | |
| Per Capita US Defense Dept. Expenditures (2004) | \$538 | 42 | 6 |
| US Def. Dept. Personnel (2004) | 12,907 | 42 | 5 |
| Active Duty Military Personnel (2004) | 4,619 | 31 | 4 |
| Number of Veterans in Idaho (2004) | 133,183 | 40 | 5 |

Source: *State Rankings 2006*, Morgan Quitno, 17th Edition

* NW Rank: Idaho's rank relative to its six contiguous neighboring states: Montana, Nevada, Oregon, Utah, Washington, and Wyoming.

Values Are Ranked From High To Low (Highest = 1)

Notes:

